



SAUSALITO MARIN CITY SCHOOL DISTRICT

Board of Trustees:
Caroline Van Alst, President
Joshua Barrow, Vice President
Ida Times, Clerk
Thomas Newmeyer
William Ziegler
Superintendent: Steve Van Zant

Sausalito Marin City School District **Agenda for the Regular Meeting of the Board of Trustees** **Bayside/Martin Luther King School** **200 Phillips Drive, Marin City, CA 94965**

Tuesday, March 10, 2015

- 5:00 p.m. Open Session – Bayside/Martin Luther King School Conference Room
5:01 p.m. Closed Session – Bayside/Martin Luther King School Conference Room
6:00 p.m. Open Session – Bayside/Martin Luther King School Library

I. OPEN SESSION – Call to Order

II. CLOSED SESSION – AGENDA

1. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Personnel – Public Employment**
2. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Discipline/Dismissal/Release – Certificated Employees**
3. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957: **Personnel – Superintendent's Evaluation**
4. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.8: **Lease Negotiations**

OPEN SESSION AGENDA

- III. OPEN SESSION** - Depending upon completion of Closed Session items, the Governing Board intends to convene in open Session at 6:00 p.m. to conduct the remainder of the meeting, reserving the right to return to Closed Session at any time.

PLEDGE OF ALLEGIANCE

1. AGENDA REORGANIZATION/APPROVAL

Are there any requests from the Board to move any agenda item to a different location?

2. BOARD COMMUNICATIONS

Board of Trustees Reports - Board Members may make brief announcements or briefly report on their own activities as they may relate to school business.

3. CORRESPONDENCE

3.01 School Activity Calendars, Schedules and Events

Entire board packet on www.smcsd.org/School Board/Meeting Agendas and Minutes

4. REPORTS

- 4.01** SMCTA Report
- 4.02** CSEA Report
- 4.03** Director of Maintenance
- 4.04** Superintendent's Report
- 4.05** Principal's Report
- 4.06** Willow Creek Academy

5. ORAL COMMUNICATIONS

Because the Board has a responsibility to conduct district business in an orderly and efficient way, the following procedures shall regulate public presentations to the Board. The Board is asking that members of the public wishing to speak, fill out a form located on the counter/table, stating their name and address; the agenda item; and the topic to be discussed. BB 9323.

The Governing Board is prohibited from taking any action on any item raised in this section unless the item is specifically agendaized. The members of the Governing Board may ask a question for clarification, provide a reference to staff or other resources for factual information, request staff to report back at a subsequent meeting on any matter or take action directing staff to place a matter of business on a future agenda. Governing Board members may make brief announcements or briefly report on his/her own activities as they relate to school business.

State open meeting laws allow members of the public to lodge public criticism of District policies, procedures, programs, or services. However, those same laws include specific provisions designed to protect the liberty and reputational interests of public employees by providing for the non-public hearing of complaints or charges against employees of the District. Under these laws, it is the employee subject to complaints or charges who is provided the right to choose whether those complaints or charges will be heard in open or closed session. It is therefore the desire of the Sausalito Marin City School District that complaints against an employee be put in writing, and that when the Board hears complaints or charges against an employee it do so in closed session unless the employee requests an open session. Consistent with the law and the opinion of the State Attorney General's Office, please submit any complaints against an employee in writing, to the administration, in accordance with the district's complaint procedure. This procedure is designed to allow the District to address complaints against employees while at the same time respecting their legitimate privacy rights and expectations.

6. GENERAL FUNCTIONS

- 6.01** Consent agenda: *6.02, *8.02, *9.04, *10.01
- *6.02** Minutes of the January 13 and February 10, 2015 Board Meetings

7. PUPIL SERVICES

8. PERSONNEL

- 8.01** Resolution 714 – Reduction in Particular Kinds of Service - **Action-RC**
- *8.02** Personnel Action Report

9. FINANCIAL & BUSINESS

- 9.01** District 2014-2015 Second Interim Budget - **Action**
- 9.02** Willow Creek Academy Second Interim Budget - **Action**
- 9.03** 2014-2015 District Audit Contract
- *9.04** Payment of Warrants – Batches 30-33
- 9.05** Memorandum of Understanding with Willow Creek Academy - **Action**

10. CURRICULUM AND INSTRUCTION

- *10.01** Field Trips

11. POLICY DEVELOPMENT

- 11.01** Finance Committee

12. BOARD REQUESTS

13. FUTURE MEETING

The next Regular Meeting of the Board of Trustees will be on Tuesday, April 21, 2015, in the Bayside/Martin Luther King School Library

14. ADJOURNMENT

*Consent Agenda Items

In compliance with Government Code section 54957.5, open session materials distributed to Board Members for review prior to a meeting may be viewed at the District Office of the Sausalito Marin City School District, 200 Phillips Drive, Marin City, California, or at the scheduled meeting. Board agenda back-up materials may also be accessed online at www.smcsd.org. In addition, if you would like a copy of any record related to an item on the agenda, please contact the Administrative Assistant to the Superintendent at 415-332-3109

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's governing board, please contact the office of the District Superintendent at 415-332-3190. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES
January 13, 2015**

ATTENDANCE

Board Members Present: Caroline Van Alst, William Ziegler, Thomas Newmeyer, Ida Times
ABSENT Joshua Barrow
Superintendent: Steve Van Zant

The meeting was called to order at 5:30 p.m.

CLOSED SESSION

The Board and Superintendent convened closed session at 5:31 p.m.

RECONVENE TO OPEN SESSION

Open session reconvened 6:08p.m.

REPORT OUT OF CLOSED SESSION

Trustee Van Alst announced that no action was taken in closed session.

PLEDGE OF ALLEGIANCE

Trustee Newmeyer led the Pledge of Allegiance.

AGENDA ORDER

The audit report was moved to the top of the agenda. The rest of the agenda order was approved.

AUDIT REPORT

Mr. Habbas Nasser of Stephen Roatch Accountancy gave a report on the district's budget audit for 2013-14. He pointed out that there were some minor findings in the audit and that the district responded to the findings.
Newmeyer/Ziegler/All to approve the district's budget audit for 2013-14

PRE K – 3 REPORT

Principal Newton said that the district's pre-kindergarten program is well rounded and includes social, physical as well as academic components.

School counselor Julie Auslander said that the social - emotional component of the program consists of serving 60 students in group and individual counseling. She told the board: Attendance has improved a lot this year. We have meetings with staff and parents to help students succeed. We are collaborating more with community members to improve the well-being of our students. There is more parental engagement at Bayside Martin Luther King Jr. Academy. We have an important anti-bullying campaign in the school and we hope to roll out a program to teach mindfulness to our students.

Jonathan Foley, program director of Conscious Kitchen, said the school's cafeteria program is unique in that it is entirely committed to providing organic, sustainable and non-GMO food to the students at Bayside MLK. Conscious Kitchen seeks to engage students with the food program so that they understand the process of food preparation. It also aims to involve as many community members as possible in the food program.

PE teacher Andrew Anstead said that teachers are trying to reinforce scholarly talk among students. In the cafeteria, students are learning to show respect, say please and thank you. This year, there is a lot of positive reinforcement for the students from teachers and paraprofessionals. Fantastic Fridays are still going strong. Students greet our visitors at the door and learn to communicate with adults.

Rebecca Courtney, a Head Start teacher, said we are working as a team to make all the learning that takes place in the district aligned at every level. Director of Boys and Girls Club Katie Raphael said the Club is working with Kindergarten as well as transitional Kindergarten students in collaboration with teacher Jennifer Banks to reinforce the skills that pupils are learning during school hours.

Liz Burns, director of Community Action Marin's Child Development program, said that the Pre K-3 design team is primarily responsible for the creation of the pre K and transitional Kindergarten programs at the district. This is a unique curriculum in the Bay Area, and with the combined resources of CAM and the district, children in these classes are able to go on field trips and take advantage of extra-curricular activities such as African drumming and Art.

Kindergarten teacher Jennifer Banks said this program has given us permission to collaborate as a team and be creative. The children are being given the gift of time and the opportunity to experience play-based learning.

Ruth Nenaber, the site supervisor at the Manzanita Children's Center, said the idea to meld the two programs together came from Jennifer Banks and what I see now is a classroom alive with words and learning. The pre K design team's hard work has made this possible.

Trustee Ziegler said this sounds like a great transitional program. He asked if a baseline can be established with adequate assessment tools to let the Board know how the program is working now, and the outcome in one and two years. Principal Newton said the school is working on this.

Bond Report

Mark Pressman of Wulff, Hansen & Co. said the district received a AA+ rating from Standard and Poor's. The district's increased reserves show its conservative fiscal philosophy. This should augur an attractive interest rate when we refund the bonds and serve the taxpayers well when the bonds are issued. We are set to go once the resolution has been approved, he concluded.

Brian Quint, an attorney with Quint & Thimmig LLP, said this is an opportunity to save money for the taxpayers. We anticipate a saving of around 10 percent, he told the board.

Roll Call/Newmeyer/Ziegler/All - Ayes 4, Nos 0, Absent 1, to approve resolution 712, Authorization of the Issuance and Sale of the District's 2015 General Obligation Refunding Bonds

BOARD COMMUNICATIONS

Trustee Van Alst said that she attended the Willow Creek Academy Foundation meeting with Trustee Barrow. Foundation members were interested in the possibility of having an ad hoc committee of two board members to disseminate communications about district finances to the public and clarify any issues that remain murky in the admittedly complicated area of school finance.

Trustee Times said she enjoyed her visit to the Willow Creek Academy. On January 19, there will be a ceremony at the Manzanita recreation center and I have been asked to give a charge to parents to play a more active role in their children's school, she told the board.

MAINTENANCE REPORT

Alan Rothkop, the director of maintenance and operations, said that all sites are now set up with the new alarm system. He said the district would like to use Prop 39 funds to update the lighting at Willow Creek Academy. The MLK campus will soon be fenced in to prevent vandalism at night and on weekends. Trustee Newmeyer asked at what point the fence became the first priority in deferred maintenance. Superintendent Van Zant said that there had been discussions about vandalism, theft and destruction of property during the summer. This

fence should have gone up during construction two years ago, he explained. Trustee Times said fencing is warranted but parents should be notified ahead of time.

Board Requests

Paula Rigney gave a report of Local Control Funding Formula expenditures for both Bayside Martin Luther King Jr. and Willow Creek Academies.

WCA REPORT

Head of School Royce Conner said that he enjoyed meeting with Ida Times. He said that there are three new board members at WCA: Jim Henry, who will be treasurer, as well as Kerry Headington and Taniesha Broadfoot, a Marin City resident. The enrollment calendar for next year has been approved. We have a new recruitment and fundraising video produced by a Kindergarten parent, which tells our story in three and a half minutes, he told the board.

CONSENT AGENDA

Roll Call Ziegler /Newmeyer/ All to approve the following consent agenda item:

Minutes of the December 9, 2014 Board Meeting

Quarterly Report: Williams Uniform Complaints Act

Payment of Warrants – Batches 24-26

Field Trips

Annual Adjustment to Bid Threshold for Contracts Awarded to School Districts

Annual Adjustment to Liability Limit of Parent or Guardian for Willful Pupil Misconduct

Superintendent Van Zant explained that these items relate to routine yearly increases to bid thresholds and liability limits at the district.

Willow Creek Academy Audit Report for 2013-2014

Clark Warden said that the charter school's audit is clean; there were no comments by the auditors.

Ziegler/Newmeyer/All to accept the Willow Creek Academy Audit Report for 2013-2014

Willow Creek Academy 2014-2015 First Interim Budget

Clark Warden gave an overview of the charter school's first interim budget.

Superintendent Van Zant thanked Mr. Warden for his service to Willow Creek Academy. Trustee Ziegler seconded the sentiment and said that Mr. Warden's service had been invaluable.

CSEA Revision of Paraeducator Classification

Superintendent Van Zant said that the district has worked with the California School Employees Association to rewrite the job classification for the special education paraprofessional. Although all classroom paraprofessionals do the same work, in the past those in special education were paid at a higher rate. With the new classification, everyone will be paid at the same rate and job openings for regular and special education classrooms will be open to all.

Newmeyer/Ziegler/ All to approve the CSEA Revision of Paraeducator Classification

Overview of Bond Refinancing Procedures

Superintendent Van Zant gave an overview of bond refinancing and pointed out that this is the first part of putting our financial house in order. We can then start on facilities work and forming a committee to develop a facilities master plan, he said.

POLICY DEVELOPMENT

Board Policy 7000 – Facilities – Concepts and Roles

Newmeyer/Ziegler/ All to approve Board Policy 7000 – Facilities – Concepts and Roles

Board Policy 7110 – Facilities – Facilities Master Plan

Ziegler/Newmeyer/All to approve Board Policy 7110 – Facilities – Facilities Master Plan

Board Requests

Trustee Van Alst asked for a breakout of special education expenses. She also asked that the board consider an ad hoc committee to formulate board communications to the Sausalito Marin City community regarding district finances.

ADJOURNMENT

Ziegler /Times/All to adjourn the meeting at 8:12p.m.

Signature/Date

Title

**SAUSALITO MARIN CITY SCHOOL DISTRICT
BOARD MEETING MINUTES
February 10, 2015**

ATTENDANCE

Board Members Present: Caroline Van Alst, William Ziegler, Thomas Newmeyer, Joshua Barrow,
Ida Times
Superintendent: Steve Van Zant

The meeting was called to order at 5:30 p.m.

CLOSED SESSION

The Board and Superintendent convened closed session at 5:31 p.m.

RECONVENE TO OPEN SESSION

Open session reconvened at 6:08 p.m.

REPORT OUT OF CLOSED SESSION

Trustee Van Alst announced that no action was taken in closed session.

PLEDGE OF ALLEGIANCE

Trustee Newmeyer led the Pledge of Allegiance.

AGENDA ORDER

Item 9.03, the update on Bond refinancing, was moved up to the slot after Board Communications. The rest of the agenda order was approved.

BOARD COMMUNICATIONS

Trustee Van Alst said that she attended a fifth grade poetry reading at Willow Creek and found it very inspiring. She also informed everyone that on February 26, the Marin County School Boards Association will be hosting an evening to discuss the Brown Act. This event will be open to the public.

Trustee Newmeyer said that a portion of Poggio restaurant's dinner proceeds on February 25 will go to benefit Willow Creek Academy. The school's fundraiser will take place on March 14 at the IDESST Hall in Sausalito.

Trustee Barrow said that the Marin City Community Services District is gearing up to fundraise for its programming, including summer and after school programs. He said that the board should be involved in the discussions that will lead to programming decisions.

UPDATE ON BOND REFINANCE

Mark Pressman of Wulff Hansen & Co. said that the new outstanding bonds came in at \$16.5 million, increasing the district's bonding capacity by half a million dollars. The current average interest rate is 3.41, down from 4.87 percent. The net present value savings for the district will be \$2.6 million. Property owners should see considerable savings in their taxes in upcoming years. The board thanked Mr. Pressman for his hard work.

MAINTENANCE REPORT

Alan Rothkop, the director of maintenance and operations, said that custodians will be doing maintenance on the floors during the break. Regarding the new lighting system for Willow Creek Academy, he said that he has been working with a local company, Electrix; they have installed a few sample fixtures on campus to test their quality. The LED lights are much brighter than the others; it will take some time to decide on the right kind for every location, he said.

Science teacher Denise Suto said that during the summer school session, she noticed a few safety issues on campus, with unauthorized persons coming on campus. She said that a fence would be a welcome addition to make the campus a safer place for the students.

SUPERINTENDENT'S REPORT

Superintendent Van Zant said that around this time every year, we begin to make plans for the new school year. Once we have our communications and facilities committees in place, we will be asking Willow Creek for their input, so that all sides are involved as we move forward.

PRINCIPAL'S REPORT

Principal Jonnette Newton said the Bayside Martin Luther king Jr. campus has just one water fountain on the first floor. There are no fountains outside. This is an issue that needs to be addressed urgently, she said. Mr. Rothkop said that installing additional water fountains will mean tearing out walls and hiring multiple contractors. Trustee Van Alst said that putting in water coolers would solve this problem immediately.

Ms. Newton said another urgent need is improving the acoustics in the multi-purpose room. Trustee Ziegler said this has been a problem from day one and will be very expensive to fix.

During the recent lockdown drill, it was discovered that teachers cannot lock their rooms from the inside. This is a safety issue that must be addressed, the principal said.

This year, students are coming in to breakfast directly, before the start of school. As a result, we have twice as many kids eating breakfast at school versus last year.

The principal gave board members a packet that outlined upcoming school activities. Saturday University will be opening, offering workshops and seminars in various subjects including baton twirling, drumming, and bike safety. Dr. Shirley Thornton, assistant principal, said that the school has received 35 bikes through Corporate Visions and the efforts of Felicia Gaston of Performing Stars of Marin. We worked with Safe Routes to School to arrange for the children to be taught bike safety, she said. Every second, third and fourth grader will receive a bike and we hope to eventually get all of our children throughout the community onto bicycles.

Trustee Times asked Ms. Newton if there is a benchmark calendar for the academic assessments that Bayside MLK is conducting. Principal Newton replied that benchmarks are in place and that the results of the most current assessments will be analyzed by the end of the week. Trustee Times also asked about the number of suspensions at the school. Principal Newton said that the school prefers in-house suspensions: students are sent to "Australia", where they must do class work and be supervised. She also mentioned that there was a fight at the school last week. A student was suspended, the preliminary step before expulsion, but his parent chose to place him in another school.

Trustee Times said that she had heard rumors in the community that we would no longer have boys' basketball. Principal Newton explained that seventh and eighth graders had been asked to raise their grades before being allowed to play in the basketball team and that they had refused. As a result, we longer have a team at those grade levels. However, a fifth and sixth grade basketball team is now in place.

WCA REPORT

Clark Warden reminded the audience of the school's upcoming fundraising efforts, mentioned earlier by board members. He also said that he is happy to welcome three new board members to Willow Creek: Treasurer Jim Henry, Kerry Headington and Taniesha Broadfoot.

Willow Creek's second interim budget report should be ready for presentation to the board during its March meeting.

CONSENT AGENDA

Roll Call Ziegler /Newmeyer/ All to approve the following consent agenda item:

Resolution 713 – Marin Clean Energy Agreement

Payment of Warrants – Batches 27-29

CBO REPORT

Chief Business Official Paula Rigney gave a presentation on the district's special education budget, which currently stands at \$1,196,483. Roughly \$300,000 of this sum goes towards the placement of six students in non-public schools. \$530,000 is spent on salaries and benefits for district special education staff; \$158,000 goes towards outside agencies which provide services such as speech, nursing, occupational and physical therapy. The County Office of Education received approximately \$185,000 for excess costs and transportation.

ORAL COMMUNICATION

Science teacher Denise Suto said that the Sausalito-Sakaide sister city program is currently taking applications for the annual student exchange which each summer takes students from our community for a visit to Sakaide in Japan. Scholarships are available and she encouraged interested parties to contact her for more information.

POLICY DEVELOPMENT

1. Facilities Committee
2. Communications Committee

Trustee Van Alst said that the main purpose of the standing facilities committee would be to develop a master facilities plan for the district, as well as address deferred maintenance issues. She said that she would be interested in serving. Trustee Ziegler also expressed interest in serving on this committee, to address classroom needs and other facilities issues at both campuses.

Regarding the ad hoc communications committee, trustee Van Alst said its members would meet to develop and disseminate information about school finance to the community. The committee would also be charged with presenting the real experiences of students in the district and dispelling myths or rumors. Trustees Barrow and Newmeyer accepted the invitation to form such a committee.

Barrow/Ziegler/All to approve the formation of a standing facilities committee and an ad hoc communications committee.

BOARD REQUESTS

In addition to assessment benchmarks and suspension numbers, trustee Times asked if at some point teachers could make a presentation to the board on implementing the Common Core standards in their curriculum.

Trustee Van Alst asked to see the payment of warrants information presented in an easy-to-read Excel format.

Trustee Barrow asked for an update on the formation of the Bayside MLK Foundation.

ADJOURNMENT

Barrow/Newmeyer/All to adjourn the meeting at 7:52p.m.

Signature/Date

Title

Sausalito Marin City School District

Agenda Item: 8.01

Date: March 10, 2015

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input checked="" type="checkbox"/> Personnel Services	
<input type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: ☒ **Item is for Information Only:** ☐

Item: Resolution 714 – Reduction in Particular Kinds of Service (PKS)

Background:

Later this evening, the Board will be asked to approve the second interim budget for the District. The budget will show that we are deficit spending this year by \$449,279. Next year, salary step and column increases, utilities and other fixed costs will rise at a level greater than projected revenue retention and increased property tax revenues. In addition, this year grants from the Marin Community Foundation will decrease by approximately \$180,000. Next year, those grants will be reduced by another \$276,887: the Transforming Schools Grant will end and the Pre K-3 Grant will decrease by 20% or about \$30,000. Therefore, despite the fact that we are negotiating an MOU with the Willow Creek Academy which will significantly reduce their “supplemental” payments, past budgetary and personnel practices of using grant monies for operational purposes (i.e. paying for permanent employees to with grant funding that is due to expire) has created a situation wherein we must “unwind” these practices in order to move forward.

As part of that process, and due to the size of the school, it is vital that staffing flexibility and quality core instruction remain at the forefront of our concerns. Moving forward, *our main goal* will be to protect two key components of our current practice: *small classes taught by outstanding teachers*. Therefore, despite the eventual reduction of two and half positions, our class sizes will remain as small as any in the state and our core instructional team will have every opportunity to work with children at an individual level.

With the completion of the Arts grant, we will be unable to fully fund a certificated art teacher. The intent of the grant was to train our teachers in integrating art into the classroom and core curriculum. Teachers have been trained and coached in doing this. Classroom demonstrations have been given and we are prepared to take on this challenge. However, district administration feels that the inclusion of quality art instruction/expression that extends classroom activities is a key part of the overall educational fabric of the school and will work with staff to develop ways to continue this practice.

Likewise, with the decrease and final phase-out of the Transforming Schools Grant, we will no longer have the budget for a Counselor position.

Multiple Subject Teachers: In that this is a very small school, flexibility in staffing needs to be a core component of any successful ongoing educational plan. It is important that all staff hold a 'multiple subject' credential that authorizes service in grades K-8 is vital. Therefore, for the purposes of this exercise, we need to show the reduction of positions in order give appropriate notice, yet give the opportunity for staff with "single subject" credentials to obtain a "multiple subject" credential before June 15.

Fiscal Impact:

Approximately \$228,864 reduction in the budget deficit in the out years. Adjustments in staffing in other areas will result in more revenue retention.

Recommendation:

Approve

Prepared for: S. Van Zant

Prepared by: S. Van Zant

**SAUSALITO MARIN CITY SCHOOL DISTRICT
RESOLUTION NO. 714**

**RESOLUTION TO ELIMINATE AND/OR REDUCE THE NUMBER OF CERTIFICATED
EMPLOYEES DUE TO A REDUCTION OF PARTICULAR KINDS OF SERVICES**

WHEREAS, Education Code section 44955 permits the Governing Board to reduce or discontinue particular kinds of services not later than the beginning of the next school year; and

WHEREAS, the Governing Board of the Sausalito Marin City School District has determined that it shall be necessary to decrease the following programs and services of the District no later than the beginning of the 2015-2016 school year; and

WHEREAS, it shall be necessary to terminate at the end of the 2014-2015 school year the employment of certain certificated employees of the District as a result of the elimination of the programs and services; and

WHEREAS, the Governing Board of the Sausalito Marin City School District has further determined that among employees who first rendered paid service to the District on the same day, the order of termination will be based solely on the needs of the District and students thereof;

THEREFORE, BE IT RESOLVED by the Governing Board of the Sausalito Marin City School District that the following particular kinds of services shall be reduced or eliminated no later than the beginning of the 2015-2016 school year:

PARTICULAR KIND OF SERVICE	NUMBER OF FULL TIME (FTE) POSITIONS
Science	1.0
Physical Education (P.E.)	.5
Counselor	<u>1.0</u>
Total FTE	2.5

BE IT FURTHER RESOLVED that the Superintendent or his designee is directed to send appropriate notices to all employees whose positions may be lost by virtue of this action. Nothing herein shall be deemed to confer any status or rights upon temporary certificated employees or other employee in addition to those specifically granted to such employees by statute.

PASSED AND ADOPTED by the Governing Board of the Sausalito Marin City School District this ____ day of March 2015, by the following vote:

Ayes:
Nays:
Abstain:
Absent:

I, _____, hereby certify that the foregoing is a true and correct copy of the resolution duly and regularly adopted by the Governing Board of the Sausalito Marin City School District at meeting thereof held on the 10th day of March 2015.

Secretary to the Governing Board
Sausalito Marin City School District
County of Marin, State of California

Sausalito Marin City School District
Personnel Action Report
2014/2015-6

Date of Board Meeting: March 10, 2015

Action	Name	Title	FTE	Site	Effective Date
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Classified

Resigned	Edgar Furlong	Cafeteria Worker	.75 FTE	BS/MLK	3-31-15

Certificated

Confidential

Administrative

Sausalito Marin City School District

Agenda Item: 9.01

Date: March 10, 2015

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: X **Item is for Information Only:**

Item: 2014-2015 Second Interim Budget Report

Background:

Education Code requires school districts to submit interim reports covering their financial and budgetary status as of certain dates to the governing board of the district. These interim reports must be submitted to the board in the state Standardized Account Code Structure (SACS) format. Districts are required to make periodic budget certifications at two interim points during the fiscal year. This First Interim Report covers the period from July 1, 2014 to October 31, 2014 and the Second Interim Report covers the period from July 1 to January 31. In order for the Board to recommend a positive certification, they must certify that the district can meet its financial obligations for the current and next two fiscal years. Board certification of one of three options (see Certification page of Report) is required by state law.

The Second Interim Report indicates changes to revenue and expenditure projections based on updates to state, federal and local data available since budget adoption in June and First Interim. California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to changes in conditions and expenditures needs at the local level.

More detailed analysis of the revenue and expenditure changes can be found in the Narrative and revised Key Budget Assumptions attached to this report.

Fiscal Impact:

None

Recommendation:

Approve

Prepared for: Steve Van Zant

Prepared by: P. Rigney

SAUSALITO MARIN CITY SCHOOL DISTRICT

2014-2015 Second Interim ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions is based on the Governors' Workshop (attended by staff on January 15, 2015) and the Marin County Office of Education Common Message.

REVENUES: 2014-2015

1. *Revenue Limit Sources LCFF/Property Taxes = \$ 4,151,668 (after In-Lieu of \$2,114,044)*

- Property taxes estimated at 6% growth applied to 2014-2015 from 2013-2014 based on the County of Marin and J-29 (P2) estimates from the County of Marin. Property taxes increase estimated at 4.37% for 2015-2016 (County of Marin estimates) & 2% 2016-2017.
- LCFF funding based on the 2014-2015 categorical programs apportionment with a "Basic Aid Fair Share: of 8.92%. LCFF GAP Funding Percentage 2014-2015 29.15%

2. *Federal Revenue = \$352,457*

- Carryover budgeted and no increases for COLA or growth budgeted.
- Title I, Title II, Title III monies budgeted with current apportionment until revised apportionment is sent out from the State and Federal agencies.

3. *State Revenue = \$ 241,989*

- .85% COLA, Lottery – unrestricted \$128 per ADA, Lottery Prop 20 \$34 per ADA, Mandated Cost \$ 67 per ADA, Mandated Block Grant \$28 per ADA, : District funding exceeds the Local Control Funding Formula (LCFF) target amount (hold harmless) budgeted under the LCFF/Revenue object code now.

4. *Local Revenues = \$833,513*

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted with estimated increases.
- Pre-K to 3 Grant budgeted the same as prior year allocation (2013-2014) and with onetime carry over.
- TSG grant reduced by 20% from prior year allocation (2013-2014) and with one time carry over.

EXPENDITURES: 2014-2015

1. *Salaries & Benefits = \$3,379,330*

- Certificated salaries include the following staffing by formula:
 - ✓ 15 FTE Certificated
 - 9 FTE K-8 Teachers, 1 FTE Counselor, 3 FTE Special Ed. Teachers (1 FTE for WCA, 1 FTE BS/MLK and 1 FTE for District Wide SDC class), 1 FTE Art/Intervention, and 1 FTE P.E.
 - ✓ 2.4 FTE Certificated Administration
 - .4 FTE Superintendent, 1 FTE Principal, 1 FTE Dean of Students
 - ✓ 1.8 FTE Certificated Other Support Administration ~ District wide (1 FTE Speech Pathologist, Special Ed. Director, Psychologist and Nurse shared services)
- Classified salaries include the following staffing by formula:
 - ✓ 10.08 FTE Classified support staff including
 - 2.94 Maintenance/Custodial (1.8 FTE for WCA thru December 2014), 1 FTE Clerical, 1.75 FTE Regular Paraprofessionals, .7813 FTE Bilingual Paraprofessional, 2.43 Special

Ed. Paraprofessional (.8125 FTE for WCA and .8125 FTE SCD classes), 1.1875 FTE Cafeteria and 1.75 FTE Yard Supervisors/Noon Aides

- ✓ 1.0 FTE Confidential (District Office)
- ✓ 2.0 FTE Classified Management
- ✓ .4 FTE Technology (shared /contracted)

- Statutory benefits (employer costs):
 - ✓ STRS rate 9.5%
 - ✓ Social Security rate 6.2%
 - ✓ Medicare rate 1.45%
 - ✓ SUI rate 1.1 % per EDD
 - ✓ PERS rate 11.771 per CDE
 - ✓ Worker's Compensation rate 2.46%
 - Certificated Total = 14.51%
 - Classified Total = 212.981%

2. **Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses**
= \$2,649,276

- Marin County Office of Education support/contracts (Aries, CalPads, Technology, QSS/QCC, Payroll, Accounts Payable)
- Operational Expenditures; utilities, gas, sewer, trash, legal, etc.
- Deferred Maintenance contribution of \$50,000 to address ongoing major repair needs district wide.
- Funds allocated toward professional development for staff: SIPPS program, new writing curriculum/staff development, new math curriculum, etc.
- Increase in books/supplies from 2014-2015 budget adoption (includes onetime expenses/carryover and elimination in services no longer needed).
- Increase in services and operating expenditures from 2014-2015 budget adoption (includes onetime expenses/carry over and eliminations in services no longer needed/reductions in costs associated with grants)

3. **Reserves** = \$602,890

- Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

2014-2015 to 2016-2017 General Fund ~ MYP Factors

REVENUES

1. Property taxes estimated at 6% growth applied to 2014-2015 from 2013-2014 from the County of Marin November 2014 J-29 estimates. Property taxes estimate at 4.37% growth for 2015-2016 & 2% for 2016-2017.
2. COLA of .85% for 2014-15, 1.58% 2015-16 and 2.17% 2016-17: LCFF Gap Funding (DOF) 2014-15 29.15%, 2015-16 32.19% and 2016-17 23.17%.
3. Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-2013 fiscal year (hold harmless) with the 8.92% "Basic Aid Fair Share" reduction.
4. Title I, Title II, Title III monies budgeted at current apportionment, until more information from the State and Federal budget is known.
5. Pre K to 3 grant funding in 2014-15 same as 2013-14 allocation. 2015-16 Pre-K to 3 Grant with a 20% reduction from the current allocation. 2016-17 Elimination of the Marin Community Foundation Pre-K to 3 grant (MCF has extended the terms of the grant so the District is currently applying for the 2015-16 grant).
6. Reduction of 20% in the Transforming School Grant (TSG) for 2014-2015. Elimination of the Marin Community Foundation TSG Grant in 2015-2016 (end of the 5 year grant).
7. Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted with a 7% increase in both 2015-16 and 2016-17.

EXPENDITURES

1. *Salaries & Benefits (Unrestricted/Restricted):*

- 2014-2015 Staffing in comparison from 2014-15 Budget Adoption
 1. Addition of 1 FTE Intervention/Art Teacher
 2. Reduction of .8125 FTE Paraprofessional due to the reduction in special education students
 3. Reduction of .75 FTE Custodial, effective December 2014
 4. 2% Salary increase CTA/CSEA/Other Classified
 5. 2% Onetime Bonus CTA/CSEA/Other Classified
 6. Addition of 1FTE Dean of Students
 7. 1.75 FTE Yard Supervisors/Noon Aides
- 2015-2016 Staffing
 1. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
 - ✓ 2.5 FTE Certificated and all costs associated with program costs
 - ✓ 1.375 FTE Classified support and all costs associated with the program costs
 2. Reduction in books/supplies (Example art, music, clubs, field trips and one time carryovers, etc).
 3. Reduction in operational expenditures (Example professional development, math specialist, year book, sports, field trips and one time carry over, etc.)
 4. Projected step and column adjustments included in salary projections and 2% salary increase.
 5. Benefits updated to include effects of step and column increases and 2% salary increase.
- 2016-2017 Staffing
 1. Reductions related to implementation of K – 8 model, elimination of grants and loss in revenues:
 - ✓ 1 FTE Certificated and all costs associated program costs
 2. Reduction in books/supplies (Example art, music, clubs, field trips etc)
 3. Reduction in operational expenditures (Example professional development, Reading Partners, Teach for America,
 4. Projected step and column adjustments included in salary projections.
 5. Benefits updated to include effects of step and column increases.

2. *Non-Salary accounts (Unrestricted/Restricted):*

- Continued contribution toward Deferred Maintenance for 2015-16 & 2016-2017.
- Decrease in books and supplies of \$96,476 from 2014-2015 to 2015-2016 and \$35,789 from 2015-2016 to 2016-2017 (partially onetime carryover amount and additional reductions).
- Decrease in services and other operating expenditures of \$251,652 from 2014-2015 to 2015-2016 & \$63,578 from 2015-2016 to 2016-2017 (partially onetime carryover amount and additional reductions, elimination of services associated with previously grant funded programs and additional reduction in operational expenditures).
- Decrease in other out-goes of \$147,000 from 2014-2015 to 2015-2016 & \$ 101,000 from 2015-2016 to 2016-2017(reduction in the Supplemental amount due to the increase in In-lieu amount and decreased revenues).
- Increase in Financing for the COP payment in 2015-2016 & 2016-2017

RESERVES

1. Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

Estimated Property Tax Revenues

2015/2016 Roll in Progress

Lien Date 1/1/2015 (As of 1/30/2015)

	Values	Incremental Tax Revenue	Current Year Tax Revenue	Estimated Tax Revenue	Growth Factor
Roll in Progress SECR Base Value	3,297,038,027				
Current Year Utility Base Value	147,015				
Current Year UNS Base Value	177,624,885				
Estimated Total Base Value	3,474,809,927	3,474,809,927			
Current Year SECR Base Value	3,155,991,384				
Current Year Utility Base Value	147,015				
Current Year UNS Base Value	177,624,885				
Current Year Total Base	3,333,763,284	3,333,763,284			
Estimated Change in Value		141,046,643			
Weighted Average Increment Factor		0.00164840			
Estimated Incremental Tax Revenue		232,501		232,501	
Current Year Gross Tax Revenue			5,385,278	5,385,278	
Estimated Gross Tax Revenue				5,617,779	
Less Deduction for Redevelopment Contribution			-198,969	-204,938	3.00%
Gross Revenue Net of Redevelopment			5,186,309	5,412,841	104.37
Less Deduction for ERAF Contribution			0	0	
Net Tax Revenue			5,186,309	5,412,841	
Secured Tax Revenue			5,042,731	5,269,299	
Unsecured Tax Revenue			112,784	112,784	
HOPTR Subvention Revenue			30,758	30,758	
			5,186,273	5,412,841	

Note: The County of Marin is not legally obligated to provide this information but recognizes that it may be useful. The County of Marin cautions that the user assumes all responsibility/liability for any conclusions and/or decisions made or actions taken or not taken based wholly or partially upon this information. The user consents to this disclaimer of liability and assumes the entire risk related to its use. Although every effort has been made to provide accurate and timely information, this information is preliminary and is provided on an "as is" basis. Neither Marin County, nor any of its employees, makes any warranty whether express or implied, including (without limitation) any implied warranties of fitness for a particular purpose, or assumes any legal liability or responsibility for the accuracy, completeness, legality, reliability, or usefulness of any information. The County of Marin reserves the right to make changes and improvements at any time and without notice.



Mary Jane Burke

Marin County Superintendent of Schools

Business Services Department

Business Bulletin 15-18

2014-15 Second Interim Reports

February 24, 2015

The following guidelines have been prepared to assist you in developing your 2014-2015 Second Interim Budget reports and Multi-Year Projections. We also wanted to provide you with what items we will be looking for as we review your report. The Common Message which was released on February 10, 2015 and the FCMAT LCFF Calculator are additional tools that we encourage you to use as a framework for your projections.

Key planning factors for LEAs to incorporate into the second interim report and multiyear projections are listed below and based on the latest information available as of January 2015.

<i>Planning Factor</i>	<i>Fiscal Year</i>		
	2014-15	2015-16	2016-17
COLA (DOF)	0.85%	1.58%	2.17%
LCFF Gap Funding Percentage (DOF)	29.15%	32.19%	23.71%
STRS Employer Rates	8.88%	10.73%	12.58%
PERS Employer Rates (PERS Board / Actuary)	11.771%	12.6%	15.0%
Lottery – unrestricted per ADA*	\$128	\$128	\$128
Lottery – Prop. 20 per ADA*	\$34	\$34	\$34
Mandated Cost per ADA	\$67	\$171	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28	\$28	\$28
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per ADA	\$14	\$14	\$14
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Daily Reimbursement Rate	\$22.28	\$22.63	\$22.63
General Child Care Daily Reimbursement Rate	\$36.10	\$36.67	\$36.67
Routine Restricted Maintenance Account	1%	3%	3%
* Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.			

Also attached is a checklist of items that we request districts send with their Second Interim reports. All items listed, along with the signed checklist, should be sent to Penny Stevenson at the Marin County Office of Education (MCOE) on or before March 17, 2015.

SAUSALITO MARIN CITY
SCHOOL DISTRICT

2014-2015 SECOND INTERIM
March 10TH, 2015

2014-2015 SECOND INERIM
DISTRICT CERTIFICATION OF INTERIM
REPORT
FOR THE FISCAL YEAR 2014-2015

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2015 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Paula Rigney Telephone: 415-332-3190
Title: CBO E-mail: prigney@smcsd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

2014-2015 SECOND INERIM
TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2014-2015 SECOND INERIM

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED,
RESTRICTED AND SUMMARY OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,082,727.00	4,082,727.00	2,744,397.63	4,131,246.00	48,519.00	1.2%
2) Federal Revenue		8100-8299	14,187.00	14,187.00	1,859.45	14,187.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,944.00	7,305.00	10,966.94	38,599.00	31,294.00	428.4%
4) Other Local Revenue		8600-8799	186,463.00	186,463.00	79,276.32	246,295.00	59,832.00	32.1%
5) TOTAL, REVENUES			4,300,321.00	4,290,682.00	2,836,500.34	4,430,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,199,786.00	1,199,786.00	672,172.70	1,307,962.00	(108,176.00)	-9.0%
2) Classified Salaries		2000-2999	472,184.00	472,184.00	284,848.19	490,749.00	(18,565.00)	-3.9%
3) Employee Benefits		3000-3999	452,198.00	452,198.00	278,898.13	485,895.00	(33,697.00)	-7.5%
4) Books and Supplies		4000-4999	72,871.00	72,871.00	84,496.40	134,973.00	(62,102.00)	-85.2%
5) Services and Other Operating Expenditures		5000-5999	460,512.00	460,512.00	283,474.27	558,577.00	(98,065.00)	-21.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	382,821.00	382,821.00	186,706.87	347,858.00	34,963.00	9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,599.00)	(26,599.00)	0.00	(26,599.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			3,013,773.00	3,013,773.00	1,790,596.56	3,299,415.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,286,548.00	1,276,909.00	1,045,903.78	1,130,912.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	362,655.00	362,655.00	135,767.00	365,382.00	(2,727.00)	-0.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,119,917.00)	(1,119,917.00)	0.00	(1,058,355.00)	61,562.00	-5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,482,572.00)	(1,482,572.00)	(135,767.00)	(1,423,737.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(196,024.00)	(205,663.00)	910,136.78	(292,825.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,158,989.48	1,669,227.99		1,669,227.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,158,989.48	1,669,227.99		1,669,227.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,158,989.48	1,669,227.99		1,669,227.99		
2) Ending Balance, June 30 (E + F1e)			962,965.48	1,463,564.99		1,376,402.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	962,965.48	1,463,564.99		1,376,402.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	980,875.00	980,875.00	676,328.00	1,042,491.00	61,616.00	6.3%
Education Protection Account State Aid - Current Year		8012	28,256.00	28,256.00	14,821.00	31,788.00	3,532.00	12.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,026.00	31,026.00	15,427.65	30,758.00	(268.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,961,169.00	4,961,169.00	2,794,157.07	5,042,731.00	81,562.00	1.6%
Unsecured Roll Taxes		8042	107,955.00	107,955.00	98,918.06	112,784.00	4,829.00	4.5%
Prior Years' Taxes		8043	4,582.00	4,582.00	5,160.85	5,160.00	578.00	12.6%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,113,863.00	6,113,863.00	3,604,812.63	6,265,712.00	151,849.00	2.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(2,010,714.00)	(2,010,714.00)	(860,415.00)	(2,114,044.00)	(103,330.00)	5.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,082,727.00	4,082,727.00	2,744,397.63	4,131,246.00	48,519.00	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	14,187.00	14,187.00	1,859.45	14,187.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,187.00	14,187.00	1,859.45	14,187.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,457.00	3,457.00	12,576.00	13,530.00	10,073.00	291.4%
Lottery - Unrestricted and Instructional Materials		8560	13,487.00	13,487.00	7,976.65	15,377.00	1,890.00	14.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	(9,639.00)	(9,585.71)	9,692.00	19,331.00	-200.5%
TOTAL, OTHER STATE REVENUE			16,944.00	7,305.00	10,966.94	38,599.00	31,294.00	428.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	82,920.00	82,920.00	47,827.50	82,920.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,070.66	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	71,909.00	71,909.00	0.00	129,509.00	57,600.00	80.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	29,634.00	29,634.00	30,378.16	31,866.00	2,232.00	7.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,463.00	186,463.00	79,276.32	246,295.00	59,832.00	32.1%
TOTAL, REVENUES			4,300,321.00	4,290,682.00	2,836,500.34	4,430,327.00	139,645.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	887,886.00	887,886.00	485,229.39	951,449.00	(63,563.00)	-7.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	292,900.00	292,900.00	172,083.31	329,963.00	(37,063.00)	-12.7%
Other Certificated Salaries		1900	19,000.00	19,000.00	14,860.00	26,550.00	(7,550.00)	-39.7%
TOTAL, CERTIFICATED SALARIES			1,199,786.00	1,199,786.00	672,172.70	1,307,962.00	(108,176.00)	-9.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,797.00	49,797.00	32,885.89	59,592.00	(9,795.00)	-19.7%
Classified Support Salaries		2200	131,397.00	131,397.00	92,214.74	113,264.00	18,133.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	123,900.00	123,900.00	72,275.00	123,900.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	123,021.00	123,021.00	70,202.67	124,123.00	(1,102.00)	-0.9%
Other Classified Salaries		2900	44,069.00	44,069.00	17,269.89	69,870.00	(25,801.00)	-58.5%
TOTAL, CLASSIFIED SALARIES			472,184.00	472,184.00	284,848.19	490,749.00	(18,565.00)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	108,233.00	108,233.00	51,357.86	109,102.00	(869.00)	-0.8%
PERS		3201-3202	56,052.00	56,052.00	37,672.99	57,856.00	(1,804.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	52,521.00	52,521.00	35,539.52	55,749.00	(3,228.00)	-6.1%
Health and Welfare Benefits		3401-3402	168,958.00	168,958.00	110,497.45	191,809.00	(22,851.00)	-13.5%
Unemployment Insurance		3501-3502	810.00	810.00	479.05	883.00	(73.00)	-9.0%
Workers' Compensation		3601-3602	39,789.00	39,789.00	23,621.26	43,661.00	(3,872.00)	-9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,835.00	25,835.00	19,730.00	26,835.00	(1,000.00)	-3.9%
TOTAL, EMPLOYEE BENEFITS			452,198.00	452,198.00	278,898.13	485,895.00	(33,697.00)	-7.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	37,881.80	46,000.00	(26,000.00)	-130.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,263.00	42,263.00	38,236.23	80,593.00	(38,330.00)	-90.7%
Noncapitalized Equipment		4400	10,608.00	10,608.00	8,378.37	8,380.00	2,228.00	21.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,871.00	72,871.00	84,496.40	134,973.00	(62,102.00)	-85.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,630.00	14,630.00	1,331.88	12,380.00	2,250.00	15.4%
Dues and Memberships		5300	10,510.00	10,510.00	11,427.25	12,225.00	(1,715.00)	-16.3%
Insurance		5400-5450	42,959.00	42,959.00	41,751.00	41,751.00	1,208.00	2.8%
Operations and Housekeeping Services		5500	129,500.00	129,500.00	78,495.01	160,500.00	(31,000.00)	-23.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,651.00	18,651.00	6,439.52	18,651.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	199,429.00	199,429.00	122,848.45	268,237.00	(68,808.00)	-34.5%
Communications		5900	44,833.00	44,833.00	21,181.16	44,833.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			460,512.00	460,512.00	283,474.27	558,577.00	(98,065.00)	-21.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	28,807.00	28,807.00	0.00	28,807.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	334,614.00	334,614.00	167,308.00	298,293.00	36,321.00	10.9%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	1,525.10	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	16,516.00	16,516.00	17,873.77	17,874.00	(1,358.00)	-8.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			382,821.00	382,821.00	186,706.87	347,858.00	34,963.00	9.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(26,599.00)	(26,599.00)	0.00	(26,599.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(26,599.00)	(26,599.00)	0.00	(26,599.00)	0.00	0.0%
TOTAL, EXPENDITURES			3,013,773.00	3,013,773.00	1,790,596.56	3,299,415.00	(285,642.00)	-9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	59,435.00	59,435.00	30,000.00	62,162.00	(2,727.00)	-4.6%
Other Authorized Interfund Transfers Out		7619	303,220.00	303,220.00	105,767.00	303,220.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			362,655.00	362,655.00	135,767.00	365,382.00	(2,727.00)	-0.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,119,917.00)	(1,119,917.00)	0.00	(1,058,355.00)	61,562.00	-5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,119,917.00)	(1,119,917.00)	0.00	(1,058,355.00)	61,562.00	-5.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,482,572.00)	(1,482,572.00)	(135,767.00)	(1,423,737.00)	58,835.00	-4.0%

2014-15 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	330,291.00	330,291.00	99,888.00	338,270.00	7,979.00	2.4%
3) Other State Revenue		8300-8599	263,798.00	263,798.00	133,546.46	203,390.00	(60,408.00)	-22.9%
4) Other Local Revenue		8600-8799	561,595.00	561,595.00	475,321.23	587,218.00	25,623.00	4.6%
5) TOTAL, REVENUES			1,176,106.00	1,176,106.00	708,755.69	1,149,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	478,407.00	478,407.00	205,096.54	524,152.00	(45,745.00)	-9.6%
2) Classified Salaries		2000-2999	339,381.00	339,381.00	160,147.44	322,602.00	16,779.00	4.9%
3) Employee Benefits		3000-3999	259,849.00	259,849.00	113,719.71	247,970.00	11,879.00	4.6%
4) Books and Supplies		4000-4999	87,155.00	87,155.00	137,649.62	197,633.00	(110,478.00)	-126.8%
5) Services and Other Operating Expenditures		5000-5999	907,941.00	907,941.00	304,110.27	837,486.00	70,455.00	7.8%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	20,617.60	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	166,691.00	166,691.00	40,344.00	177,667.00	(10,976.00)	-6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	26,599.00	26,599.00	0.00	26,599.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,296,023.00	2,296,023.00	981,685.18	2,364,109.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,119,917.00)	(1,119,917.00)	(272,929.49)	(1,214,809.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,119,917.00	1,119,917.00	0.00	1,058,355.00	(61,562.00)	-5.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,119,917.00	1,119,917.00	0.00	1,058,355.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(272,929.49)	(156,454.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2.96	161,991.98		161,991.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.96	161,991.98		161,991.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.96	161,991.98		161,991.98		
2) Ending Balance, June 30 (E + F1e)			2.96	161,991.98		5,537.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.96	161,991.98		5,545.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(8.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	104,522.00	104,522.00	0.00	109,152.00	4,630.00	4.4%
Special Education Discretionary Grants		8182	6,469.00	6,469.00	0.00	6,469.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	193,078.00	193,078.00	93,617.00	196,721.00	3,643.00	1.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	23,172.00	23,172.00	5,663.00	22,670.00	(502.00)	-2.2%

2014-15 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	400.00	400.00	608.00	608.00	208.00	52.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			330,291.00	330,291.00	99,888.00	338,270.00	7,979.00	2.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,238.00	3,238.00	893.04	4,117.00	879.00	27.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	88,788.00	88,788.00	51,901.00	51,901.00	(36,887.00)	-41.5%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	24,400.00	24,400.00	0.00	0.00	(24,400.00)	-100.0%
All Other State Revenue	All Other	8590	23,138.00	23,138.00	0.00	23,138.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			263,798.00	263,798.00	133,546.46	203,390.00	(60,408.00)	-22.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	369,103.00	369,103.00	369,450.23	369,521.00	418.00	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	192,492.00	192,492.00	105,871.00	217,697.00	25,205.00	13.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			561,595.00	561,595.00	475,321.23	587,218.00	25,623.00	4.6%
TOTAL, REVENUES			1,176,106.00	1,176,106.00	708,755.69	1,149,300.00	(26,806.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	227,567.00	227,567.00	104,157.62	205,500.00	22,067.00	9.7%
Certificated Pupil Support Salaries		1200	191,840.00	191,840.00	88,108.32	202,139.00	(10,299.00)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	35,000.00	35,000.00	0.00	69,963.00	(34,963.00)	-99.9%
Other Certificated Salaries		1900	24,000.00	24,000.00	12,830.60	46,550.00	(22,550.00)	-94.0%
TOTAL, CERTIFICATED SALARIES			478,407.00	478,407.00	205,096.54	524,152.00	(45,745.00)	-9.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	203,143.00	203,143.00	84,852.16	182,626.00	20,517.00	10.1%
Classified Support Salaries		2200	58,416.00	58,416.00	29,899.16	62,154.00	(3,738.00)	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	77,822.00	77,822.00	45,396.12	77,822.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			339,381.00	339,381.00	160,147.44	322,602.00	16,779.00	4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	46,020.00	46,020.00	16,750.94	46,774.00	(754.00)	-1.6%
PERS		3201-3202	40,421.00	40,421.00	18,347.63	39,522.00	899.00	2.2%
OASDI/Medicare/Alternative		3301-3302	33,294.00	33,294.00	15,020.86	31,881.00	1,413.00	4.2%
Health and Welfare Benefits		3401-3402	117,212.00	117,212.00	53,211.13	104,685.00	12,527.00	10.7%
Unemployment Insurance		3501-3502	414.00	414.00	182.51	416.00	(2.00)	-0.5%
Workers' Compensation		3601-3602	20,388.00	20,388.00	8,981.64	20,492.00	(104.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,100.00	2,100.00	1,225.00	4,200.00	(2,100.00)	-100.0%
TOTAL, EMPLOYEE BENEFITS			259,849.00	259,849.00	113,719.71	247,970.00	11,879.00	4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,238.00	3,238.00	3,635.29	4,117.00	(879.00)	-27.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	68,917.00	68,917.00	77,801.22	137,302.00	(68,385.00)	-99.2%
Noncapitalized Equipment		4400	15,000.00	15,000.00	56,213.11	56,214.00	(41,214.00)	-274.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,155.00	87,155.00	137,649.62	197,633.00	(110,478.00)	-126.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Travel and Conferences		5200	43,675.00	43,675.00	4,669.31	18,236.00	25,439.00	58.2%
Dues and Memberships		5300	20,000.00	20,000.00	0.00	4,874.00	15,126.00	75.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,284.00	97,284.00	24,372.86	115,727.00	(18,443.00)	-19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	731,982.00	731,982.00	275,068.10	683,649.00	48,333.00	6.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			907,941.00	907,941.00	304,110.27	837,486.00	70,455.00	7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	20,617.60	30,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	20,617.60	30,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	107,667.00	107,667.00	0.00	107,667.00	0.00	0.0%
Payments to JPAs		7143	59,024.00	59,024.00	40,344.00	70,000.00	(10,976.00)	-18.6%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/IP Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			166,691.00	166,691.00	40,344.00	177,667.00	(10,976.00)	-6.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	26,599.00	26,599.00	0.00	26,599.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,599.00	26,599.00	0.00	26,599.00	0.00	0.0%
TOTAL, EXPENDITURES			2,296,023.00	2,296,023.00	981,685.18	2,364,109.00	(68,086.00)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,119,917.00	1,119,917.00	0.00	1,058,355.00	(61,562.00)	-5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,119,917.00	1,119,917.00	0.00	1,058,355.00	(61,562.00)	-5.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,119,917.00	1,119,917.00	0.00	1,058,355.00	61,562.00	-5.5%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,103,149.00	4,103,149.00	2,744,397.63	4,151,668.00	48,519.00	1.2%
2) Federal Revenue		8100-8299	344,478.00	344,478.00	101,747.45	352,457.00	7,979.00	2.3%
3) Other State Revenue		8300-8599	280,742.00	271,103.00	144,513.40	241,989.00	(29,114.00)	-10.7%
4) Other Local Revenue		8600-8799	748,058.00	748,058.00	554,597.55	833,513.00	85,455.00	11.4%
5) TOTAL, REVENUES			5,476,427.00	5,466,788.00	3,545,256.03	5,579,627.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,678,193.00	1,678,193.00	877,269.24	1,832,114.00	(153,921.00)	-9.2%
2) Classified Salaries		2000-2999	811,565.00	811,565.00	444,995.63	813,351.00	(1,786.00)	-0.2%
3) Employee Benefits		3000-3999	712,047.00	712,047.00	392,617.84	733,865.00	(21,818.00)	-3.1%
4) Books and Supplies		4000-4999	160,026.00	160,026.00	222,146.02	332,606.00	(172,580.00)	-107.8%
5) Services and Other Operating Expenditures		5000-5999	1,368,453.00	1,368,453.00	587,584.54	1,396,063.00	(27,610.00)	-2.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	20,617.60	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	549,512.00	549,512.00	227,050.87	525,525.00	23,987.00	4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,309,796.00	5,309,796.00	2,772,281.74	5,663,524.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			166,631.00	156,992.00	772,974.29	(83,897.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	362,655.00	362,655.00	135,767.00	365,382.00	(2,727.00)	-0.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(362,655.00)	(362,655.00)	(135,767.00)	(365,382.00)		

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(196,024.00)	(205,663.00)	637,207.29	(449,279.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,158,992.44	1,831,219.97		1,831,219.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,158,992.44	1,831,219.97		1,831,219.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,158,992.44	1,831,219.97		1,831,219.97		
2) Ending Balance, June 30 (E + F1e)			962,968.44	1,625,556.97		1,381,940.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.96	161,991.98		5,545.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	962,965.48	1,463,564.99		1,376,394.99		

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	980,875.00	980,875.00	676,328.00	1,042,491.00	61,616.00	6.3%
Education Protection Account State Aid - Current Year		8012	28,256.00	28,256.00	14,821.00	31,788.00	3,532.00	12.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,026.00	31,026.00	15,427.65	30,758.00	(268.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,961,169.00	4,961,169.00	2,794,157.07	5,042,731.00	81,562.00	1.6%
Unsecured Roll Taxes		8042	107,955.00	107,955.00	98,918.06	112,784.00	4,829.00	4.5%
Prior Years' Taxes		8043	4,582.00	4,582.00	5,160.85	5,160.00	578.00	12.6%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,113,863.00	6,113,863.00	3,604,812.63	6,265,712.00	151,849.00	2.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(2,010,714.00)	(2,010,714.00)	(860,415.00)	(2,114,044.00)	(103,330.00)	5.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,103,149.00	4,103,149.00	2,744,397.63	4,151,668.00	48,519.00	1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	14,187.00	14,187.00	1,859.45	14,187.00	0.00	0.0%
Special Education Entitlement		8181	104,522.00	104,522.00	0.00	109,152.00	4,630.00	4.4%
Special Education Discretionary Grants		8182	6,469.00	6,469.00	0.00	6,469.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	193,078.00	193,078.00	93,617.00	196,721.00	3,643.00	1.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	23,172.00	23,172.00	5,663.00	22,670.00	(502.00)	-2.2%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	400.00	400.00	608.00	608.00	208.00	52.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			344,478.00	344,478.00	101,747.45	352,457.00	7,979.00	2.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,457.00	3,457.00	12,576.00	13,530.00	10,073.00	291.4%
Lottery - Unrestricted and Instructional Materials		8560	16,725.00	16,725.00	8,869.69	19,494.00	2,769.00	16.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	88,788.00	88,788.00	51,901.00	51,901.00	(36,887.00)	-41.5%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	24,400.00	24,400.00	0.00	0.00	(24,400.00)	-100.0%
All Other State Revenue	All Other	8590	23,138.00	13,499.00	(9,585.71)	32,830.00	19,331.00	143.2%
TOTAL, OTHER STATE REVENUE			280,742.00	271,103.00	144,513.40	241,989.00	(29,114.00)	-10.7%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	82,920.00	82,920.00	47,827.50	82,920.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,070.66	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	71,909.00	71,909.00	0.00	129,509.00	57,600.00	80.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	398,737.00	398,737.00	399,828.39	401,387.00	2,650.00	0.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	192,492.00	192,492.00	105,871.00	217,697.00	25,205.00	13.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			748,058.00	748,058.00	554,597.55	833,513.00	85,455.00	11.4%
TOTAL, REVENUES			5,476,427.00	5,466,788.00	3,545,256.03	5,579,627.00	112,839.00	2.1%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,115,453.00	1,115,453.00	589,387.01	1,156,949.00	(41,496.00)	-3.7%
Certificated Pupil Support Salaries		1200	191,840.00	191,840.00	88,108.32	202,139.00	(10,299.00)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	327,900.00	327,900.00	172,083.31	399,926.00	(72,026.00)	-22.0%
Other Certificated Salaries		1900	43,000.00	43,000.00	27,690.60	73,100.00	(30,100.00)	-70.0%
TOTAL, CERTIFICATED SALARIES			1,678,193.00	1,678,193.00	877,269.24	1,832,114.00	(153,921.00)	-9.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	252,940.00	252,940.00	117,738.05	242,218.00	10,722.00	4.2%
Classified Support Salaries		2200	189,813.00	189,813.00	122,113.90	175,418.00	14,395.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	201,722.00	201,722.00	117,671.12	201,722.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	123,021.00	123,021.00	70,202.67	124,123.00	(1,102.00)	-0.9%
Other Classified Salaries		2900	44,069.00	44,069.00	17,269.89	69,870.00	(25,801.00)	-58.5%
TOTAL, CLASSIFIED SALARIES			811,565.00	811,565.00	444,995.63	813,351.00	(1,786.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	154,253.00	154,253.00	68,108.80	155,876.00	(1,623.00)	-1.1%
PERS		3201-3202	96,473.00	96,473.00	56,020.62	97,378.00	(905.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	85,815.00	85,815.00	50,560.38	87,630.00	(1,815.00)	-2.1%
Health and Welfare Benefits		3401-3402	286,170.00	286,170.00	163,708.58	296,494.00	(10,324.00)	-3.6%
Unemployment Insurance		3501-3502	1,224.00	1,224.00	661.56	1,299.00	(75.00)	-6.1%
Workers' Compensation		3601-3602	60,177.00	60,177.00	32,602.90	64,153.00	(3,976.00)	-6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,935.00	27,935.00	20,955.00	31,035.00	(3,100.00)	-11.1%
TOTAL, EMPLOYEE BENEFITS			712,047.00	712,047.00	392,617.84	733,865.00	(21,818.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	23,238.00	23,238.00	41,517.09	50,117.00	(26,879.00)	-115.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	111,180.00	111,180.00	116,037.45	217,895.00	(106,715.00)	-96.0%
Noncapitalized Equipment		4400	25,608.00	25,608.00	64,591.48	64,594.00	(38,986.00)	-152.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			160,026.00	160,026.00	222,146.02	332,606.00	(172,580.00)	-107.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Travel and Conferences		5200	58,305.00	58,305.00	6,001.19	30,616.00	27,689.00	47.5%
Dues and Memberships		5300	30,510.00	30,510.00	11,427.25	17,099.00	13,411.00	44.0%
Insurance		5400-5450	42,959.00	42,959.00	41,751.00	41,751.00	1,208.00	2.8%
Operations and Housekeeping Services		5500	129,500.00	129,500.00	78,495.01	160,500.00	(31,000.00)	-23.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,935.00	115,935.00	30,812.38	134,378.00	(18,443.00)	-15.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	931,411.00	931,411.00	397,916.55	951,886.00	(20,475.00)	-2.2%
Communications		5900	44,833.00	44,833.00	21,181.16	44,833.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,368,453.00	1,368,453.00	587,584.54	1,396,063.00	(27,610.00)	-2.0%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	20,617.60	30,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	20,617.60	30,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	136,474.00	136,474.00	0.00	136,474.00	0.00	0.0%
Payments to JPAs		7143	59,024.00	59,024.00	40,344.00	70,000.00	(10,976.00)	-18.6%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	334,614.00	334,614.00	167,308.00	298,293.00	36,321.00	10.9%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	1,525.10	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	16,516.00	16,516.00	17,873.77	17,874.00	(1,358.00)	-8.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			549,512.00	549,512.00	227,050.87	525,525.00	23,987.00	4.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,309,796.00	5,309,796.00	2,772,281.74	5,663,524.00	(353,728.00)	-6.7%

2014-15 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	59,435.00	59,435.00	30,000.00	62,162.00	(2,727.00)	-4.6%
Other Authorized Interfund Transfers Out		7619	303,220.00	303,220.00	105,767.00	303,220.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			362,655.00	362,655.00	135,767.00	365,382.00	(2,727.00)	-0.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(362,655.00)	(362,655.00)	(135,767.00)	(365,382.00)	2,727.00	0.8%

Resource	Description	2014-15
		Projected Year Totals
6300	Lottery: Instructional Materials	0.32
6512	Special Ed: Mental Health Services	5,343.05
7090	Economic Impact Aid (EIA): State Compens	0.84
9010	Other Restricted Local	201.77
Total, Restricted Balance		5,545.98

2014-2015 SECOND INERIM

GENERAL FUND

FUND FORMS: 13, 14, 17, 21, 35, 40, 49, 51,
52 & 56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,000.00	90,000.00	24,499.71	90,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,000.00	6,000.00	1,885.31	6,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1.82)	0.00	0.00	0.0%
5) TOTAL REVENUES			96,000.00	96,000.00	26,383.20	96,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,165.00	46,165.00	30,762.18	55,390.00	(9,225.00)	-20.0%
3) Employee Benefits		3000-3999	17,770.00	17,770.00	11,298.06	24,478.00	(6,708.00)	-37.7%
4) Books and Supplies		4000-4999	1,500.00	1,500.00	26,380.67	50,824.00	(49,324.00)	-3288.3%
5) Services and Other Operating Expenditures		5000-5999	90,000.00	90,000.00	18,012.08	27,470.00	62,530.00	69.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			155,435.00	155,435.00	84,452.99	158,162.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,435.00)	(59,435.00)	(58,069.79)	(62,162.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	59,435.00	59,435.00	30,000.00	62,162.00	2,727.00	4.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8978	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			59,435.00	59,435.00	30,000.00	62,162.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(28,069.79)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.64	23,804.01		23,804.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.64	23,804.01		23,804.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.64	23,804.01		23,804.01		
2) Ending Balance, June 30 (E + F1e)			0.64	23,804.01		23,804.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.64	23,804.01		23,804.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	90,000.00	90,000.00	24,499.71	90,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			90,000.00	90,000.00	24,499.71	90,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,000.00	6,000.00	1,885.31	6,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000.00	6,000.00	1,885.31	6,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1.82)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1.82)	0.00	0.00	0.0%
TOTAL, REVENUES			96,000.00	96,000.00	26,383.20	96,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	46,165.00	46,165.00	30,762.18	55,390.00	(9,225.00)	-20.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,165.00	46,165.00	30,762.18	55,390.00	(9,225.00)	-20.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,434.00	5,434.00	3,620.96	6,520.00	(1,086.00)	-20.0%
OASDI/Medicare/Alternative		3301-3302	3,533.00	3,533.00	2,353.29	4,237.00	(704.00)	-19.9%
Health and Welfare Benefits		3401-3402	7,643.00	7,643.00	4,551.66	12,329.00	(4,686.00)	-61.3%
Unemployment Insurance		3501-3502	23.00	23.00	15.41	28.00	(5.00)	-21.7%
Workers' Compensation		3601-3602	1,137.00	1,137.00	756.74	1,364.00	(227.00)	-20.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,770.00	17,770.00	11,298.06	24,478.00	(6,708.00)	-37.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,500.00	1,500.00	209.30	500.00	1,000.00	66.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	26,171.37	50,324.00	(50,324.00)	New
TOTAL, BOOKS AND SUPPLIES			1,500.00	1,500.00	26,380.67	50,824.00	(49,324.00)	-3288.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	16,012.08	27,470.00	62,530.00	69.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,000.00	90,000.00	16,012.08	27,470.00	62,530.00	69.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			155,435.00	155,435.00	84,452.99	158,162.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	59,435.00	59,435.00	30,000.00	62,162.00	2,727.00	4.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			59,435.00	59,435.00	30,000.00	62,162.00	2,727.00	4.6%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			59,435.00	59,435.00	30,000.00	62,162.00		

Resource	Description	2014/15
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,804.01
Total, Restricted Balance		<u>23,804.01</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,570.52	1,570.00	1,570.00	New
5) TOTAL, REVENUES			0.00	0.00	1,570.52	1,570.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	10,122.00	41,570.00	(1,570.00)	-3.9%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	50,000.00	10,122.00	51,570.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,000.00)	(50,000.00)	(8,551.48)	(50,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	50,000.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	41,448.52	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	271,314.42	75,157.72		75,157.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,314.42	75,157.72		75,157.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,314.42	75,157.72		75,157.72		
2) Ending Balance, June 30 (E + F1e)			271,314.42	75,157.72		75,157.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	271,314.42	75,157.72		75,157.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,570.52	1,570.00	1,570.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,570.52	1,570.00	1,570.00	New
TOTAL, REVENUES			0.00	0.00	1,570.52	1,570.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	10,122.00	41,570.00	(1,570.00)	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	10,122.00	41,570.00	(1,570.00)	-3.9%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	50,000.00	10,122.00	51,570.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	50,000.00	50,000.00		

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	139.98	140.00	140.00	New
5) TOTAL, REVENUES			0.00	0.00	139.98	140.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	139.98	140.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	139.98	140.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,310.50	172,503.95		172,503.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,310.50	172,503.95		172,503.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,310.50	172,503.95		172,503.95		
2) Ending Balance, June 30 (E + F1e)			172,310.50	172,503.95		172,643.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	172,310.50	172,503.95		172,643.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	139.98	140.00	140.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	139.98	140.00	140.00	New
TOTAL, REVENUES			0.00	0.00	139.98	140.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2014/15
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.19	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.19	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.19	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.19	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	245.83	246.11		246.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.83	246.11		246.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.83	246.11		246.11		
2) Ending Balance, June 30 (E + F1e)			245.83	246.11		246.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	245.83	246.11		246.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.19	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.19	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.19	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.48	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.48	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.48	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.48	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	590.06	590.73		590.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			590.06	590.73		590.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590.06	590.73		590.73		
2) Ending Balance, June 30 (E + F1e)			590.06	590.73		590.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	590.06	590.73		590.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.48	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.48	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.48	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
7710	State School Facilities Projects	590.73
Total, Restricted Balance		590.73

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	19.75	20.00	20.00	New
5) TOTAL, REVENUES			0.00	0.00	19.75	20.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	11,485.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	253,220.00	253,220.00	201,991.45	253,220.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			253,220.00	253,220.00	213,476.45	253,220.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(253,220.00)	(253,220.00)	(213,456.70)	(253,200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	253,220.00	253,220.00	55,767.00	253,220.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			253,220.00	253,220.00	55,767.00	253,220.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(157,689.70)	20.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,981.89	188,484.08		188,484.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	(41,363.30)		(41,363.30)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,981.89	147,120.78		147,120.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,981.89	147,120.78		147,120.78		
2) Ending Balance, June 30 (E + F1e)			93,981.89	147,120.78		147,140.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	93,981.89	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	147,120.78		147,140.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	19.75	20.00	20.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	19.75	20.00	20.00	New
TOTAL, REVENUES			0.00	0.00	19.75	20.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	11,485.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	11,485.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	102,453.00	102,453.00	51,224.89	102,453.00	0.00	0.0%
Other Debt Service - Principal		7439	150,767.00	150,767.00	150,766.46	150,767.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			253,220.00	253,220.00	201,991.45	253,220.00	0.00	0.0%
TOTAL, EXPENDITURES			253,220.00	253,220.00	213,476.45	253,220.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	253,220.00	253,220.00	55,767.00	253,220.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			253,220.00	253,220.00	55,767.00	253,220.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			253,220.00	253,220.00	55,767.00	253,220.00		

Resource	Description	2014/15 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,161,445.03	21.56		21.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,161,445.03	21.56		21.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,161,445.03	21.56		21.56		
2) Ending Balance, June 30 (E + F1e)			2,161,445.03	21.56		21.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,161,388.29	21.56		21.56		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	56.74	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	21.56
Total, Restricted Balance		21.56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8500-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	589,040.68	632,023.66		632,023.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,040.68	632,023.66		632,023.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,040.68	632,023.66		632,023.66		
2) Ending Balance, June 30 (E + F1e)			589,040.68	632,023.66		632,023.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	589,040.68	632,023.66		632,023.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	328,258.94	22.14		22.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			328,258.94	22.14		22.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			328,258.94	22.14		22.14		
2) Ending Balance, June 30 (E + F1e)			328,258.94	22.14		22.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	328,258.94	22.14		22.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	645,735.10	725,061.90		725,061.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,735.10	725,061.90		725,061.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,735.10	725,061.90		725,061.90		
2) Ending Balance, June 30 (E + F1e)			645,735.10	725,061.90		725,061.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	645,735.10	725,061.90		725,061.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Balance		0.00

2014-2015 SECOND INERIM
GENERAL FUND
AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	134.19	134.19	148.27	148.27	14.08	10%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	134.19	134.19	148.27	148.27	14.08	10%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	134.19	134.19	148.27	148.27	14.08	10%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2014-2015 SECOND INERIM
GENERAL FUND
MULTI YEAR PROJECTIONS IN SACS
FORMAT

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,131,246.00	-1.01%	4,089,463.00	-2.20%	3,999,479.00
2. Federal Revenues	8100-8299	14,187.00	0.00%	14,187.00	0.00%	14,187.00
3. Other State Revenues	8300-8599	38,599.00	-8.92%	35,156.00	-8.92%	32,020.00
4. Other Local Revenues	8600-8799	246,295.00	0.00%	246,295.00	0.00%	246,295.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,058,355.00)	5.11%	(1,112,440.00)	7.00%	(1,190,311.00)
6. Total (Sum lines A1 thru A5c)		3,371,972.00	-2.95%	3,272,661.00	-5.22%	3,101,670.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,307,962.00		1,230,057.00
b. Step & Column Adjustment				18,662.00		17,221.00
c. Cost-of-Living Adjustment				55,130.00		0.00
d. Other Adjustments				(151,697.00)		(52,310.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,307,962.00	-5.96%	1,230,057.00	-2.85%	1,194,968.00
2. Classified Salaries						
a. Base Salaries				490,749.00		453,526.00
b. Step & Column Adjustment				(3,724.00)		4,535.00
c. Cost-of-Living Adjustment				13,857.00		0.00
d. Other Adjustments				(47,356.00)		(22,414.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	490,749.00	-7.58%	453,526.00	-3.94%	435,647.00
3. Employee Benefits	3000-3999	485,895.00	-14.53%	415,292.00	1.73%	422,464.00
4. Books and Supplies	4000-4999	134,973.00	-2.22%	131,973.00	0.00%	131,973.00
5. Services and Other Operating Expenditures	5000-5999	558,577.00	-3.22%	540,577.00	-5.55%	510,577.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	347,858.00	-42.17%	201,176.00	-50.09%	100,409.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,599.00)	0.00%	(26,599.00)	0.00%	(26,599.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	365,382.00	-12.32%	320,382.00	0.00%	320,382.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,664,797.00	-10.87%	3,266,384.00	-5.41%	3,089,821.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(292,825.00)		6,277.00		11,849.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,669,227.99		1,376,402.99		1,382,679.99
2. Ending Fund Balance (Sum lines C and D1)		1,376,402.99		1,382,679.99		1,394,528.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		522,094.00		499,668.00
2. Unassigned/Unappropriated	9790	1,376,402.99		860,585.99		894,860.99
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,376,402.99		1,382,679.99		1,394,528.99

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		522,094.00		499,668.00
c. Unassigned/Unappropriated	9790	1,376,402.99		860,585.99		894,860.99
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,376,402.99		1,382,679.99		1,394,528.99
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
15/16 Salary and Benefits Reductions: minus out the one time 2% bonus given in 14/15, Reduction of a PARS, Reduction of .5 FTE Classified, Reduction of 1.5 FTE Certificated						
15/16 4-7xxx Reductions in one time expenditures (custodial supplies, installation of a district wide alarm system), Reduction in contribution to Deferred Maintenance (\$25K), Reduction in the WCA Supplemental Grant (\$147K), Reduction in Classified Support Staff (\$27K)						
16/17 Salary and Benefits: Reduction of 1 FTE Certificated, Reduction of Classified Support Staff (\$27K)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,422.00	0.00%	20,422.00	0.00%	20,422.00
2. Federal Revenues	8100-8299	338,270.00	-5.00%	321,357.00	-5.00%	305,289.00
3. Other State Revenues	8300-8599	203,390.00	-8.92%	185,248.00	-8.92%	168,724.00
4. Other Local Revenues	8600-8799	587,218.00	-47.29%	309,548.00	-28.25%	222,115.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,058,355.00	5.11%	1,112,440.00	7.00%	1,190,311.00
6. Total (Sum lines A1 thru A5c)		2,207,655.00	-11.72%	1,949,015.00	-2.16%	1,906,861.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				524,152.00		478,510.98
b. Step & Column Adjustment				4,800.00		6,699.00
c. Cost-of-Living Adjustment				26,725.98		10,917.02
d. Other Adjustments				(77,167.00)		(10,267.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	524,152.00	-8.71%	478,510.98	1.54%	485,860.00
2. Classified Salaries						
a. Base Salaries				322,602.00		325,828.00
b. Step & Column Adjustment				3,226.00		3,258.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	322,602.00	1.00%	325,828.00	1.00%	329,086.00
3. Employee Benefits	3000-3999	247,970.00	-4.04%	237,957.00	4.65%	249,025.00
4. Books and Supplies	4000-4999	197,633.00	-47.30%	104,157.00	-34.36%	68,368.00
5. Services and Other Operating Expenditures	5000-5999	837,486.00	-27.90%	603,834.00	-5.56%	570,256.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,667.00	0.00%	177,667.00	0.00%	177,667.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	26,599.00	0.00%	26,599.00	0.00%	26,599.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		2,364,109.00	-17.32%	1,954,552.98	-2.44%	1,906,861.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(156,454.00)		(5,537.98)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		161,991.98		5,537.98		0.00
2. Ending Fund Balance (Sum lines C and D1)		5,537.98		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,545.98		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(8.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,537.98		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
15/16 Salary and Benefits Reduction: minus out the one time 2% bonus given in 14/15, reduction in .5 FTE Certificated, elimination of TSG associated positions						
7xxx Reductions in one time expenditures: Prop 39/Common Core, ALL expenditures associated with MCF grant TSG, reduction in expenditures in the Pre K to 3 Grant						
Salary and Benefits Reductions: elimination of Pre K to 3 associated positions						
16/17 4-7xxx Reductions in one time expenditures: reductions in expenditures in the Pre K to 3 Grant						

15/16 4-16/17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,151,668.00	-1.01%	4,109,885.00	-2.19%	4,019,901.00
2. Federal Revenues	8100-8299	352,457.00	-4.80%	335,544.00	-4.79%	319,476.00
3. Other State Revenues	8300-8599	241,989.00	-8.92%	220,404.00	-8.92%	200,744.00
4. Other Local Revenues	8600-8799	833,513.00	-33.31%	555,843.00	-15.73%	468,410.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,579,627.00	-6.42%	5,221,676.00	-4.08%	5,008,531.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,832,114.00		1,708,567.98
b. Step & Column Adjustment				23,462.00		23,920.00
c. Cost-of-Living Adjustment				81,855.98		10,917.02
d. Other Adjustments				(228,864.00)		(62,577.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,832,114.00	-6.74%	1,708,567.98	-1.62%	1,680,828.00
2. Classified Salaries						
a. Base Salaries				813,351.00		779,354.00
b. Step & Column Adjustment				(498.00)		7,793.00
c. Cost-of-Living Adjustment				13,857.00		0.00
d. Other Adjustments				(47,356.00)		(22,414.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	813,351.00	-4.18%	779,354.00	-1.88%	764,733.00
3. Employee Benefits	3000-3999	733,865.00	-10.99%	653,249.00	2.79%	671,489.00
4. Books and Supplies	4000-4999	332,606.00	-29.01%	236,130.00	-15.16%	200,341.00
5. Services and Other Operating Expenditures	5000-5999	1,396,063.00	-18.03%	1,144,411.00	-5.56%	1,080,833.00
6. Capital Outlay	6000-6999	30,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	525,525.00	-27.91%	378,843.00	-26.60%	278,076.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	365,382.00	-12.32%	320,382.00	0.00%	320,382.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,028,906.00	-13.40%	5,220,936.98	-4.30%	4,996,682.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(449,279.00)		739.02		11,849.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,831,219.97		1,381,940.97		1,382,679.99
2. Ending Fund Balance (Sum lines C and D1)		1,381,940.97		1,382,679.99		1,394,528.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,545.98		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		522,094.00		499,668.00
2. Unassigned/Unappropriated	9790	1,376,394.99		860,585.99		894,860.99
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,381,940.97		1,382,679.99		1,394,528.99

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		522,094.00		499,668.00
c. Unassigned/Unappropriated	9790	1,376,402.99		860,585.99		894,860.99
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(8.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,376,394.99		1,382,679.99		1,394,528.99
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.83%		26.48%		27.91%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		148.27		148.27		148.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,028,906.00		5,220,936.98		4,996,682.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,028,906.00		5,220,936.98		4,996,682.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		301,445.30		261,046.85		249,834.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		301,445.30		261,046.85		249,834.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2014-2015 SECOND INERIM
GENERAL FUND
CASH FLOW WORKSHEET

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,731,275.00	1,779,589.00	1,502,415.00	1,337,505.00	879,774.00	368,069.00	2,592,106.00	2,432,667.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		153,711.00	153,711.00	161,122.00	153,711.00	0.00	7,410.00	61,484.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	104,079.00	2,778,129.00	31,456.00	9,002.00
Miscellaneous Funds	8080-8099		(146,711.00)	(103,250.00)	(59,790.00)	(206,499.00)	(68,833.00)	(137,666.00)	(137,666.00)	(137,666.00)
Federal Revenue	8100-8299		244.00	0.00	48,973.00	5,933.00	0.00	44,679.00	1,920.00	7,042.00
Other State Revenue	8300-8599		0.00	80,751.00	0.00	42,591.00	8,604.00	0.00	8,613.00	0.00
Other Local Revenue	8600-8799		6,833.00	0.00	222,738.00	12,471.00	11,255.00	770.00	300,435.00	222,738.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			14,077.00	131,212.00	373,043.00	8,207.00	55,105.00	2,693,322.00	266,242.00	101,116.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,203.00	31,630.00	141,346.00	160,086.00	169,114.00	188,214.00	160,675.00	197,956.00
Classified Salaries	2000-2999		38,455.00	55,212.00	70,510.00	61,571.00	68,166.00	89,409.00	61,671.00	71,739.00
Employee Benefits	3000-3999		49,156.00	35,148.00	57,366.00	58,960.00	63,299.00	69,828.00	58,862.00	66,516.00
Books and Supplies	4000-4999		5,704.00	21,665.00	54,832.00	51,266.00	37,502.00	5,003.00	46,175.00	7,494.00
Services	5000-5999		53,212.00	80,649.00	67,048.00	137,720.00	107,816.00	50,820.00	90,320.00	82,514.00
Capital Outlay	6000-6599		20,618.00	0.00	0.00	0.00	0.00	9,382.00	0.00	0.00
Other Outgo	7000-7499		0.00	19,399.00	105,335.00	0.00	0.00	102,317.00	0.00	33,456.00
Interfund Transfers Out	7600-7629			0.00	0.00	0.00	135,767.00	0.00	0.00	197,453.00
All Other Financing Uses	7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			193,348.00	243,703.00	496,437.00	469,603.00	581,664.00	514,973.00	417,703.00	657,128.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		251,888.00	20,822.00	102,495.00	4,576.00	0.00	12,423.00	34,425.00	(1.00)
Due From Other Funds	9310							0.00		
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	251,888.00	20,822.00	102,495.00	4,576.00	0.00	12,423.00	34,425.00 (1.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		24,303.00	185,505.00	144,011.00	911.00	(14,854.00)	(33,265.00)	42,403.00	(10,191.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	24,303.00	185,505.00	144,011.00	911.00	(14,854.00)	(33,265.00)	42,403.00 (10,191.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	227,585.00	(164,683.00)	(41,516.00)	3,665.00	14,854.00	45,888.00	(7,978.00) 10,190.00
E. NET INCREASE/DECREASE (B - C + D)			48,314.00	(277,174.00)	(164,910.00)	(457,731.00)	(511,705.00)	2,224,037.00	(159,439.00)	(545,822.00)
F. ENDING CASH (A + E)			1,779,589.00	1,502,415.00	1,337,505.00	879,774.00	368,069.00	2,592,106.00	2,432,667.00	1,886,845.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,886,845.00	1,182,469.00	2,481,913.00	1,928,202.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	153,711.00	153,711.00	75,708.00	0.00		1,074,279.00	1,074,279.00
Property Taxes	8020-8079	0.00	2,268,767.00	0.00	0.00	0.00		5,191,433.00	5,191,433.00
Miscellaneous Funds	8080-8099	(290,456.00)	(290,456.00)	(290,456.00)	(244,595.00)	0.00		(2,114,044.00)	(2,114,044.00)
Federal Revenue	8100-8299	48,973.00	48,973.00	48,973.00	96,747.00			352,457.00	352,457.00
Other State Revenue	8300-8599	40,213.00	42,591.00	3,989.00	14,637.00			241,989.00	241,989.00
Other Local Revenue	8600-8799	12,471.00	0.00	43,802.00	0.00			833,513.00	833,513.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00				0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00				0.00	0.00
TOTAL RECEIPTS		(188,799.00)	2,223,586.00	(39,981.00)	(57,503.00)	0.00	0.00	5,579,627.00	5,579,627.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	169,114.00	169,114.00	169,114.00	249,548.00	0.00		1,832,114.00	1,832,114.00
Classified Salaries	2000-2999	68,166.00	68,166.00	68,166.00	92,120.00	0.00		813,351.00	813,351.00
Employee Benefits	3000-3999	63,299.00	63,299.00	63,299.00	84,833.00			733,865.00	733,865.00
Books and Supplies	4000-4999	1,848.00	100,848.00	0.00	269.00			332,606.00	332,606.00
Services	5000-5999	107,816.00	479,585.00	107,816.00	30,747.00			1,396,063.00	1,396,063.00
Capital Outlay	6000-6599	0.00	0.00					30,000.00	30,000.00
Other Outgo	7000-7499	105,335.00	43,130.00	105,335.00	11,218.00			525,525.00	525,525.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	32,162.00			365,382.00	365,382.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		515,578.00	924,142.00	513,730.00	500,897.00	0.00	0.00	6,028,906.00	6,028,906.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00						426,628.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	426,628.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1.00)						338,822.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(1.00)	0.00	0.00	0.00	0.00	0.00	338,822.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1.00	0.00	0.00	0.00	0.00	0.00	87,806.00	
E. NET INCREASE/DECREASE (B - C + D)		(704,376.00)	1,299,444.00	(553,711.00)	(558,400.00)	0.00	0.00	(361,473.00)	(449,279.00)
F. ENDING CASH (A + E)		1,182,469.00	2,481,913.00	1,928,202.00	1,369,802.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,369,802.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			1,369,802.00	1,002,621.00	895,977.00	462,421.00	(92,560.00)	(631,455.00)	1,272,676.00	839,774.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		153,711.00	153,711.00	161,122.00	153,711.00	0.00	31,786.00	26,855.00	26,856.00
Property Taxes	8020-8079						107,079.00	2,572,816.00		
Miscellaneous Funds	8080-8099		(226,499.00)	(226,499.00)	(226,499.00)	(226,499.00)	(226,499.00)	(226,499.00)	(104,123.00)	(104,123.00)
Federal Revenue	8100-8299		244.00	0.00	48,973.00	5,933.00	0.00	48,973.00	36,382.00	36,382.00
Other State Revenue	8300-8599		0.00	80,751.00	0.00	42,591.00	8,604.00	0.00	42,495.00	0.00
Other Local Revenue	8600-8799		0.00		222,738.00	0.00	0.00	0.00	100,430.00	100,430.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			(72,544.00)	7,963.00	206,334.00	(24,264.00)	(110,816.00)	2,427,076.00	102,039.00	59,545.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		25,426.00	25,425.00	50,850.00	141,023.00	180,560.00	180,560.00	180,560.00	180,560.00
Classified Salaries	2000-2999		35,255.00	35,255.00	70,510.00	70,510.00	70,510.00	70,510.00	70,510.00	70,510.00
Employee Benefits	3000-3999		63,299.00	63,299.00	63,299.00	63,299.00	63,229.00	63,229.00	63,229.00	63,229.00
Books and Supplies	4000-4999		16,192.00	16,912.00	16,912.00	16,912.00	16,192.00	16,912.00	16,912.00	16,912.00
Services	5000-5999		101,253.00	101,253.00	101,253.00	101,253.00	101,253.00	101,253.00	101,235.00	145,402.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		53,212.00	80,649.00	67,048.00	137,720.00				
Interfund Transfers Out	7600-7629		0.00	19,399.00	105,335.00	0.00	0.00	105,335.00	0.00	0.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			294,637.00	342,192.00	475,207.00	530,717.00	431,744.00	537,799.00	432,446.00	476,613.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299			251,888.00	20,822.00	102,495.00	4,576.00	0.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	251,888.00	20,822.00	102,495.00	4,576.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599			24,303.00	185,505.00	102,495.00	911.00	(14,854.00)	102,495.00	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	24,303.00	185,505.00	102,495.00	911.00	(14,854.00)	102,495.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	227,585.00	(164,683.00)	0.00	3,665.00	14,854.00	(102,495.00)
E. NET INCREASE/DECREASE (B - C + D)			(367,181.00)	(106,644.00)	(433,556.00)	(554,981.00)	(538,895.00)	1,904,131.00	(432,902.00)	(417,068.00)
F. ENDING CASH (A + E)			1,002,621.00	895,977.00	462,421.00	(92,560.00)	(631,455.00)	1,272,676.00	839,774.00	422,706.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		422,706.00	(39,322.00)	1,849,519.00	1,507,987.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	53,711.00	53,711.00	53,711.00	205,394.00			1,074,279.00	1,074,279.00
Property Taxes	8020-8079		2,572,816.00		165,290.00			5,418,001.00	5,418,001.00
Miscellaneous Funds	8080-8099	(104,123.00)	(266,499.00)	(153,203.00)	(291,330.00)			(2,382,395.00)	(2,382,395.00)
Federal Revenue	8100-8299	36,382.00	38,245.00	36,382.00	47,646.00			335,544.00	335,544.00
Other State Revenue	8300-8599	0.00	26,412.00	10,239.00	9,312.00			220,404.00	220,404.00
Other Local Revenue	8600-8799	28,449.00	0.00	0.00	103,796.00			555,843.00	555,843.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		14,419.00	2,424,685.00	(52,871.00)	240,110.00	0.00	0.00	5,221,676.00	5,221,676.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	180,560.00	180,560.00	180,560.00	201,924.00	0.00		1,708,568.00	1,708,568.00
Classified Salaries	2000-2999	70,510.00	70,510.00	70,510.00	74,254.00			779,354.00	779,354.00
Employee Benefits	3000-3999	63,229.00	63,229.00	20,679.00	0.00			653,249.00	653,249.00
Books and Supplies	4000-4999	16,912.00	16,912.00	16,912.00	51,538.00			236,130.00	236,130.00
Services	5000-5999	145,236.00	145,020.00					1,144,411.00	1,144,411.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499		40,214.00					378,843.00	378,843.00
Interfund Transfers Out	7600-7629	0.00	19,399.00		70,914.00			320,382.00	320,382.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		476,447.00	535,844.00	298,661.00	398,630.00	0.00	0.00	5,220,937.00	5,220,937.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							379,781.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	379,781.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							400,855.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	400,855.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(21,074.00)	
E. NET INCREASE/DECREASE (B - C + D)		(462,028.00)	1,888,841.00	(341,532.00)	(158,520.00)	0.00	0.00	(20,335.00)	739.00
F. ENDING CASH (A + E)		(39,322.00)	1,849,519.00	1,507,987.00	1,349,467.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,349,467.00	

2014-2015 SECOND INERIM
GENERAL FUND
SCHOOL DISTRICT CRITERIA AND
STANDARDS REVIEW

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	134.19	148.27	10.5%	Not Met
1st Subsequent Year (2015-16)	134.19	148.27	10.5%	Not Met
2nd Subsequent Year (2016-17)	134.19	148.27	10.5%	Not Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District has had an increase in enrollment the past year and a half and stayed stable, which in past years typically decreases from the beginning of the school to the end of the school year. Transit community due the low income house.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	153	153	0.0%	Met
1st Subsequent Year (2015-16)	153	155	1.3%	Met
2nd Subsequent Year (2016-17)	153	155	1.3%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	131	149	87.9%
Second Prior Year (2012-13)	119	120	99.2%
First Prior Year (2013-14)	142	132	107.6%
Historical Average Ratio:			98.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	148	153	96.7%	Met
1st Subsequent Year (2015-16)	148	155	95.5%	Met
2nd Subsequent Year (2016-17)	148	155	95.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2014-15)	6,225,339.00	6,265,712.00	0.6%	Met
1st Subsequent Year (2015-16)	6,286,731.00	6,512,702.00	3.6%	Not Met
2nd Subsequent Year (2016-17)	6,367,581.00	6,618,088.00	3.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

At First Interim the County was advising the district to only project a 2% increase in property taxes for 15/16. Recently the district recieved a preliminary projections from the County that show property taxes coming in 4.37% for 15/16. The District is still projecting a 2% increase in property taxes for the 16/17 fiscal.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	1,770,387.64	2,951,741.50	60.0%
Second Prior Year (2012-13)	1,953,854.52	2,923,669.26	66.8%
First Prior Year (2013-14)	2,151,095.61	3,123,126.75	68.9%
	Historical Average Ratio:		65.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	5.0%	5.0%	5.0%
	60.2% to 70.2%	60.2% to 70.2%	60.2% to 70.2%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	2,284,606.00	3,299,415.00	69.2%	Met
1st Subsequent Year (2015-16)	2,098,875.00	2,946,002.00	71.2%	Not Met
2nd Subsequent Year (2016-17)	2,053,079.00	2,769,439.00	74.1%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The District has been focused on direct hiring staff for duties previously preformed by outside agencies (ex. psychologist, speech pathologist, etc.)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	347,599.00	352,457.00	1.4%	No
1st Subsequent Year (2015-16)	330,928.00	335,544.00	1.4%	No
2nd Subsequent Year (2016-17)	315,090.00	319,476.00	1.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	231,765.00	241,989.00	4.4%	No
1st Subsequent Year (2015-16)	211,092.00	220,404.00	4.4%	No
2nd Subsequent Year (2016-17)	192,263.00	200,744.00	4.4%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	807,885.00	833,513.00	3.2%	No
1st Subsequent Year (2015-16)	452,047.00	555,843.00	23.0%	Yes
2nd Subsequent Year (2016-17)	461,011.00	468,410.00	1.6%	No

Explanation:
(required if Yes)

The District was just notified that the MCF will be renewing the Pre K to 3 Grant which which was previously removed from the 15-16 budget. The Pre K to 3 Grant will be renewed for 15/16 with a 20% decrease from current year allocation.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	326,575.00	332,606.00	1.8%	No
1st Subsequent Year (2015-16)	194,308.98	236,130.00	21.5%	Yes
2nd Subsequent Year (2016-17)	194,309.00	200,341.00	3.1%	No

Explanation:
(required if Yes)

The supplies budget was revised to account for the new Pre K to 3 Grant funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	1,502,478.00	1,396,063.00	-7.1%	Yes
1st Subsequent Year (2015-16)	1,215,037.00	1,144,411.00	-5.8%	Yes
2nd Subsequent Year (2016-17)	1,187,248.00	1,080,833.00	-9.0%	Yes

Explanation:
(required if Yes)

Reduction in expenditures associated with the MCF grants and also one time expenditures.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	1,387,249.00	1,427,959.00	2.9%	Met
1st Subsequent Year (2015-16)	994,067.00	1,111,791.00	11.8%	Not Met
2nd Subsequent Year (2016-17)	968,364.00	988,630.00	2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	1,829,053.00	1,728,669.00	-5.5%	Not Met
1st Subsequent Year (2015-16)	1,409,345.98	1,380,541.00	-2.0%	Met
2nd Subsequent Year (2016-17)	1,381,557.00	1,281,174.00	-7.3%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	
Explanation: Other State Revenue (linked from 6A if NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	The District was just notified that the MCF will be renewing the Pre K to 3 Grant which which was previously removed from the 15-16 budget. The Pre K to 3 Grant will be renewed for 15/16 with a 20% decrease from current year allocation.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)	The supplies budget was revised to account for the new Pre K to 3 Grant funds.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Reduction in expenditures associated with the MCF grants and also one time expenditures.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	56,724.51	255,688.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		259,788.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	22.8%	26.5%	27.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.6%	8.8%	9.3%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(292,825.00)	3,664,797.00	8.0%	Not Met
1st Subsequent Year (2015-16)	6,277.00	3,266,384.00	N/A	Met
2nd Subsequent Year (2016-17)	11,849.00	3,089,821.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District had several one time expenditures during the 14/15 that needed to take place in order to meet the Districts goals, objectives, etc.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2014-15)		1,381,940.97	Met
1st Subsequent Year (2015-16)		1,382,679.99	Met
2nd Subsequent Year (2016-17)		1,394,528.99	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)		1,369,802.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$64,000 (greater of)	0	to 300
4% or \$64,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	148	148	148
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,028,906.00	5,220,936.98	4,996,682.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,028,906.00	5,220,936.98	4,996,682.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	301,445.30	261,046.85	249,834.10
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	301,445.30	261,046.85	249,834.10

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	522,094.00	499,668.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,376,402.99	860,585.99	894,860.99
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(8.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,376,394.99	1,382,679.99	1,394,528.99
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.83%	26.48%	27.91%
District's Reserve Standard (Section 10B, Line 7):	301,445.30	261,046.85	249,834.10
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(1,155,003.00)	(1,058,355.00)	-8.4%	(96,648.00)	Not Met
1st Subsequent Year (2015-16)	(1,192,753.00)	(1,112,440.00)	-6.7%	(80,313.00)	Not Met
2nd Subsequent Year (2016-17)	(1,252,391.00)	(1,190,311.00)	-5.0%	(62,080.00)	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	365,382.00	365,382.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	325,382.00	320,382.00	-1.5%	(5,000.00)	Met
2nd Subsequent Year (2016-17)	325,382.00	320,382.00	-1.5%	(5,000.00)	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District had an increase in Non-Public School Costs. The District is establishing an SDC classroom to assist in keeping students with special needs internally and not sending them to either MCOE, NPS or hiring NPA.

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

--

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

First Interim (Form 01CSI, Item S7A)	Second Interim
107,144.00	107,144.00
107,144.00	107,144.00

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

First Interim (Form 01CSI, Item S7A)	Second Interim
20,625.00	20,625.00
20,625.00	20,625.00
20,625.00	20,625.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

16,884.00	16,884.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

2	2
0	0
0	0

4. Comments:

--

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	13.0	12.0	11.5	9.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Nov 18, 2014

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Nov 18, 2014

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2016

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	13.0	12.1	11.6	11.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Nov 18, 2014

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Nov 18, 2014

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2016

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	6.6	6.6	6.6	6.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

2014-2015 SECOND INERIM

GENERAL FUND

- INDIRECT COST RATE WORKSHEET
- SUMMARY OF INERFUND ACTIVITIES
– PROJECTED YEAR TOTALS
- TECHNICAL REVIEWS FOR ALL
PROJECTED YEAR TOTALS,
EXCEPTIONS ONLY

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 200,125.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,179,205.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.29%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	279,826.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	22,600.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	45,097.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	347,523.54
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	347,523.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,779,816.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	653,722.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	292,065.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,158.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	304,830.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	16,800.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	15,410.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	671,874.46
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	158,162.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,901,837.46

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	7.09%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/lc/) (Line A10 divided by Line B18)	7.09%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>347,523.54</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>46,886.45</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.45%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.45%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.53%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 8.45%
Highest rate used in any program: 6.53%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	185,137.00	11,584.00	6.26%
01	4035	21,280.00	1,390.00	6.53%
01	6010	118,324.00	5,910.00	4.99%
01	9010	392,132.00	7,715.00	1.97%

Second Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	365,382.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					62,162.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					253,220.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2014-15 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	365,382.00	365,382.00		

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Second Interim
2014-15 Original Budget
Technical Review Checks

Sausalito Marin City Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6500	0	5001	7300	8091	20,422.00

Explanation: Coding will be corrected prior to the close of the 14-15 books/budget

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Second Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

Sausalito Marin City Elementary Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-6500-0-5001-7300-8091	6500	8091	20,422.00
Explanation: Coding will be corrected prior to the close of the 14-15 books/budgets.			

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8590	-9,639.00
Explanation: Budget revision will be made at second interim. Prior CSR adjustments.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Second Interim
2014-15 Projected Totals
Technical Review Checks

Sausalito Marin City Elementary

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-6500-0-5001-7300-8091	6500	8091	20,422.00
Explanation: Coding will be corrected prior to the close of the 14-15 books/budget			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

**Willow Creek Academy
Second Interim Budget
2014/15**

		2nd								
		PY Actuals	July 1	1st Interim	Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Enrollment		322	347	357	357				375	389
Estimated ADA		305.90	329.65	339.15	339.15				356.25	369.55
COLA	Revenue	1.57%	0.85%	0.85%	0.85%				2.00%	2.10%
CPI	Expenses	2.00%	2.10%	2.40%	1.80%				2.10%	2.50%
Revenues										
State and Local Revenues										
Revenue Limit Sources										
8011000000000000	State Aid Entitlement	275,435	282,016	230,482	226,418	224,218	2,200	99.03	310,868	313,066
8012140000000000	EPA Funding	61,780	65,930	67,830	67,830	30,890	36,940	45.54	71,250	73,910
8096000000000000	In-Lieu Tax Transfers	1,720,829	2,011,640	2,114,198	2,114,198	860,415	1,253,783	40.70	2,244,268	2,476,532
Total LCFF Funding		2,058,044	2,359,586	2,412,510	2,408,446	1,115,523	1,292,923	46.32	2,626,386	2,863,508
Federal Revenues										
8220531000000000	Federal Child Nutrition School	69,720	69,522	69,522	69,522	35,185	34,337	50.61	73,027	75,753
8290301000000000	Other Fed Rev-NCLB-Title I	41,716	41,182	54,581	54,836	30,817	24,019	56.20	57,601	59,751
8290403500000000	Other Fed Rev-Title IIA-Tchr Qua	1,136	1,090	1,071	1,078	303	775	28.11	1,132	1,174
8290420100000000	Other Fed Rev-Title III-Immigrant	840	0	0	0	0	0	0.00	0	0
8290420300000000	Other Fed Rev-Title III-LEP	2,986	2,986	2,986	2,986	0	2,986	0.00	3,137	3,254
Total Federal Revenues		116,398	114,780	128,160	128,422	66,305	62,117	51.63	134,897	139,932

**Willow Creek Academy
Second Interim Budget
2014/15**

				2nd					
		PY Actuals	July 1	1st Interim	Interim	Actuals thru	Account		
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	Projected
									2015-16
									2016-17
Other State Revenues									
852053100000000	State Child Nutrition School	5,366	5,600	5,600	5,600	3,083	2,517	55.05	5,882
855000000000000	Mandate Block Grant	3,893	3,893	4,325	4,325	4,325	0	100.00	4,988
855090010000000	One Time Mandate Claims	0	0	0	20,686	18,617	2,069	90.00	0
856011000000000	State Lottery Revenue-Non-Prop	42,316	40,320	41,344	45,218	15,145	30,073	33.49	49,280
856011000000001	State Lottery Revenue-Non-Prop-PY	855	0	891	891	891	0	99.95	0
856063000000000	State Lottery Revenue-Prop 20	10,343	9,600	10,982	12,121	1,139	10,982	9.40	13,090
856063000000001	State Lottery Revenue-Prop 20-PY	1,122	0	1,012	1,012	1,012	0	99.98	0
859000000000000	Other State Revenues	863	0	79	79	79	0	100.00	79
859060100000000	Other State Revenues-ASES	0	0	0	59,400	0	59,400	0.00	59,400
859062300000000	Other State Revenues-Prop 39	52,471	52,471	52,471	64,939	0	64,939	0.00	50,000
859073920000000	Other State Revenues-BTSA	6,968	0	0	2,000	0	2,000	0.00	2,000
859074050000000	Other State Revenues-CCSS	58,078	0	0	0	0	0	0.00	61,047
Total Other State Revenues		182,275	111,884	116,705	216,272	44,291	171,981	20.48	245,766
									185,935

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Other Local Revenues										
863453100000000	Food Service Revenue	19,562	20,847	20,847	20,847	13,280	7,567	63.70	21,898	22,716
863453100000001	Food Service Revenue-PY	0	0	116	116	116	0	100.00	0	0
866000000000000	Interest	343	350	350	350	128	222	36.57	350	350
869800000000000	Donations	109	0	0	162	162	0	100.00	0	0
869900000000000	Other Local Revenues	0	0	0	14	14	0	100.00	0	0
869990050000000	Other Local Revenues-WCF Annual Fund	47,559	195,743	195,743	195,743	131,000	64,743	66.92	223,204	223,204
869990200000000	Other Local Revenues-Spanish Grant	33,450	0	0	0	0	0	0.00	0	0
869990300000000	Other Local Revenues-Music Grant	15,000	17,500	17,500	17,500	3,000	14,500	17.14	17,500	17,500
869990400000000	Other Local Revenues-District Grant	450,000	333,332	298,139	298,139	167,308	130,831	56.12	289,924	152,269
869990500000000	Other Local Revenues-WCF-Art Grant	11,150	0	0	0	0	0	0.00	0	0
869990750000000	Other Local Revenues-MCF-Art Grant	40,000	0	3,000	3,000	3,000	0	100.00	0	0
869991000000000	Other Local Revenues-Art Fest Grant	3,892	5,000	3,000	5,000	5,000	0	100.00	5,000	5,000
869991100000000	Other Local Revenues-Nutrition Grant	10,000	0	0	0	0	0	0.00	0	0
869991150000000	Other Local Revenue-Garden Grant	0	0	0	60	60	0	100.00	0	0
869991400000000	Other Local Revenues-WCF-Grant	11,150	0	0	0	0	0	0.00	0	0
869991450000000	Other Local Revenues-NOAA-Grant	2,500	0	0	0	0	0	0.00	0	0
869991500000000	Other Local Revenues-WCF-826-After Sch Tuto	28,000	0	0	0	0	0	0.00	0	0
869991600000000	Other Local Revenues-After School	66,048	36,000	187,948	128,548	60,250	68,298	46.87	135,029	140,071
869991650000000	Other Local Revenues-Play Equip	0	0	271	271	271	0	100.00	0	0
869991700000000	Other Local Revenues-Library Fund	26,000	0	0	16,000	16,000	0	100.00	0	0
869991800000000	Other Local Revenues-Simon Found(WCF)	5,000	0	0	0	0	0	0.00	0	0
Total Other Local Revenues		769,763	608,772	726,914	685,750	399,589	286,161	58.27	692,905	561,110
Total Revenues		3,126,480	3,195,022	3,384,289	3,438,890	1,625,708	1,813,182	47.27	3,699,954	3,750,484

**Willow Creek Academy
Second Interim Budget
2014/15**

				2nd							
		PY Actuals	July 1	1st Interim	Interim	Actuals thru	Account		Projected	Projected	
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17	
Expenses											
Certificated Salaries											
Teacher Salaries											
110100001110000	Teacher Salaries-Regular	959,931	1,032,428	1,048,356	1,005,989	513,139	492,850	51.01	1,211,171	1,294,606	
110114001110000	Teacher Salaries-Regular-EPA	61,780	65,930	67,830	67,830	67,830	0	100.00	0	0	
110111001110000	Teacher Salaries-Regular-Lottery	0	0	0	0	0	0	0.00	0	0	
110130101110000	Teacher Salaries-Regular-Title I	33,069	41,182	54,581	54,780	34,216	20,564	62.46	0	0	
110200001110000	Teacher Salaries-Substitute	22,290	24,000	30,000	30,000	13,605	16,395	45.35	30,000	30,000	
110400001110000	Teacher Health Stipend	20,888	0	0	0	0	0	0.00	0	0	
110500001110000	Teacher Stipend	18,680	48,000	48,000	47,500	9,500	38,000	20.00	50,000	53,000	
110590751110000	Teacher Stipend-Art Institute	0	0	2,745	2,745	2,745	0	100.00	0	0	
110600001110000	Teacher Stipend-Lead Teachers	0	3,000	3,000	3,000	0	3,000	0.00	3,000	3,000	
Total Teacher Salaries		1,116,638	1,214,540	1,254,512	1,211,844	641,035	570,809	52.90	1,294,171	1,380,606	
Certificated Counselor Salaries											
121000001131100	Dean of Students/Counselor	0	0	0	0	0	0	0.00	0	0	
Total Administrator Salaries		0	0	0	0	0	0	0.00	0	0	
Administrator Salaries											
131100001127000	Head of School Salaries	115,000	105,000	112,000	112,000	65,333	46,667	58.33	114,240	116,639	
132100001127000	Asst Head of School Salaries	84,589	90,000	90,000	90,000	49,091	40,909	54.55	91,800	93,728	
132130101127000	Asst Head of School Sal-Title I	411	0	0	0	0	0	0.00	0	0	
132400001127000	Admin Health Stipend	4,200	0	0	0	0	0	0.00	0	0	
132500001127000	Admin Stipend	0	0	0	2,500	500	2,000	20.00	2,500	2,800	
Total Administrator Salaries		204,200	195,000	202,000	204,500	114,924	89,576	56.20	208,540	213,167	
Other Certificated Salaries											
Total Other Certificated Salaries											

**Willow Creek Academy
Second Interim Budget
2014/15**

	PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
	2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Total Certificated Salaries	1,320,838	1,409,540	1,456,512	1,416,344	755,959	660,385	53.37	1,502,711	1,593,773

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Classified Salaries										
Paraeducator Salaries										
210100001110000	Class Teacher Salaries-Reg	278,722	122,400	116,836	99,369	55,639	43,730	55.99	128,000	130,688
210100001142000	Class Teacher Salaries-PE	9,329	15,680	13,765	9,891	0	9,891	0.00	82,000	83,722
210111001142000	Class Teacher Salaries-PE-Lottery	43,171	40,320	42,235	46,109	30,546	15,563	66.25	0	0
210130101110000	Class Teacher Salaries-Title I	0	0	0	0	0	0	0.00	0	0
210142011110000	Class Teacher Salaries-Title III-Immigrant	840	0	0	0	0	0	0.00	0	0
210142031110000	Class Teacher Salaries-Title III-LEP	2,986	0	0	0	0	0	0.00	0	0
210165005711300	Class Teacher Salaries-SpEd	30,000	0	0	0	0	0	0.00	0	0
210190201110000	Class Teacher Salaries-Spanish	43,880	0	0	0	0	0	0.00	0	0
210190301110000	Class Teacher Salaries-Music	60,000	65,000	65,000	65,000	35,455	29,545	54.55	66,300	67,692
210190701110000	Class Teacher Salaries-Art	0	46,400	46,000	46,000	25,091	20,909	54.55	46,920	47,905
210191501110000	Class Teacher Salaries-WCA-826	30,000	0	0	0	0	0	0.00	0	0
210200001110000	Class Teacher-Substitute	2,200	2,200	0	11,675	675	11,000	5.78	0	0
210300001110000	Class Student Support Coord	0	72,000	72,000	72,000	39,273	32,727	54.55	73,440	74,982
210400001110000	Class Teacher Health Stipend	16,267	0	0	0	0	0	0.00	0	0
210400001142000	Class Teacher Health Stipend	1,030	0	0	0	0	0	0.00	0	0
210491501110000	Class Teacher Health Stipend	2,450	0	0	0	0	0	0.00	0	0
210500001110000	Class Teacher Stipend	9,340	2,200	0	6,600	1,600	5,000	24.24	7,000	7,200
210500001142000	Class Teacher Stipend-PE	878	2,200	0	3,400	700	2,700	20.59	3,500	3,800
210565005711300	Class Teacher Stipend-SpEd	1,038	2,200	0	0	0	0	0.00	0	0
210590201110000	Class Teacher Stipend-Spanish	488	0	0	0	0	0	0.00	0	0
210590301110000	Class Teacher Stipend-Music	488	5,000	0	1,900	400	1,500	21.05	2,000	2,200
210590701110000	Class Teacher Stipend-Art	0	0	0	1,900	400	1,500	21.05	2,000	2,200
210591501110000	Class Teacher Stipend-WCA-826	1,038	5,000	0	0	0	0	0.00	0	0
Total Paraeducator Salaries		534,145	380,600	355,837	363,844	189,779	174,065	52.16	411,160	420,390

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Support Services Salaries										
220160101139000	After School Staff-ASES	0	0	0	59,400	34,442	24,958	57.98		
220191601139000	After School Staff	0	0	111,000	16,560	0	16,560	0.00	77,479	79,106
220291601139000	After School Staff-Sub	0	0	760	760	760	0	100.00	775	791
220591601139000	After School Staff Stipend	0	0	0	7,100	1,100	6,000	15.49	7,500	7,800
220153101137000	Food Services Salary-Reg	22,540	0	0	0	0	0	0.00	0	0
221100001181000	Class Maintenance Salaries	0	70,000	39,583	38,795	10,615	28,180	27.36	71,400	72,899
222100001124200	Class Assistant Librarian	0	0	13,965	12,969	7,444	5,525	57.40	13,228	13,506
222500001124200	Class Librarian Stipend	0	0	0	1,200	200	1,000	16.67	1,400	1,400
222500001181000	Class Maintenance Stipend	0	0	0	1,200	200	1,000	16.67	3,000	3,000
Total Support Services Salaries		22,540	70,000	165,308	137,984	54,761	83,223	39.69	174,782	178,503
Supervisor Salaries										
230353101137000	Class Food Services Director	0	31,000	31,000	31,000	18,083	12,917	58.33	40,000	41,000
230391601139000	Class Director After School	0	50,000	51,357	51,357	30,524	20,833	59.43	52,436	53,747
230491601139000	Class Asst Director After School	0	0	23,976	21,134	9,512	11,622	45.01	21,577	22,117
232000001124200	Class Technology Consultant	0	35,000	0	0	0	0	0.00	0	0
232553101137000	Class Food Services Stipend	0	0	0	1,400	400	1,000	28.57	2,500	2,500
Total Supervisor Salaries		0	116,000	106,333	104,891	58,519	46,372	55.79	116,513	119,364
Office/Technical Salaries										
240100001127000	Cler/Office/Tech Salaries-Reg	78,481	77,750	77,750	77,750	45,354	32,396	58.33	79,305	80,970
240400001127000	Cler/Office Health Stipend	3,500	0	0	0	0	0	0.00	0	0
240500001127000	Cler/Office/Tech Salaries-Stipend	3,113	0	0	2,800	800	2,000	28.57	3,000	3,200
290100001110000	Class Recess/Lunch Support	2,000	12,250	16,884	21,686	7,671	14,015	35.37	22,119	22,584
Total Office/Technical Salaries		87,094	90,000	94,634	102,235	53,825	48,410	52.65	104,424	106,754
Total Classified Salaries		643,779	656,600	722,112	708,954	356,884	352,070	50.34	806,880	825,011

**Willow Creek Academy
Second Interim Budget
2014/15**

	PY Actuals 2013-14	July 1 2014-15	1st Interim 2014-15	2nd Interim 2014-15	Actuals thru Jan 31	Account Balance	Percent	Projected 2015-16	Projected 2016-17
Employee Benefits									
STRS/PERS									
Total STRS/PERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	100.00	<u>0</u>	<u>0</u>
OASDI/Medicare									
Total OASDI/Medicare	<u>145,608</u>	<u>153,944</u>	<u>162,732</u>	<u>158,131</u>	<u>82,622</u>	<u>75,509</u>	52.25	<u>176,684</u>	<u>185,037</u>
Health and Welfare									
Total Health and Welfare	<u>92,370</u>	<u>137,004</u>	<u>84,337</u>	<u>109,233</u>	<u>59,195</u>	<u>50,038</u>	54.19	<u>111,527</u>	<u>114,315</u>
Unemployment Insurance									
Total Unemployment Insurance	<u>2,243</u>	<u>1,006</u>	<u>1,089</u>	<u>6,548</u>	<u>2,565</u>	<u>3,983</u>	39.17	<u>1,386</u>	<u>1,693</u>
Workers' Compensation									
Total Workers' Compensation	<u>44,092</u>	<u>49,021</u>	<u>33,823</u>	<u>32,866</u>	<u>17,353</u>	<u>15,513</u>	52.80	<u>54,968</u>	<u>58,776</u>
Other Benefits									
Total Other Benefits	<u>57,194</u>	<u>57,622</u>	<u>62,441</u>	<u>61,410</u>	<u>34,393</u>	<u>27,017</u>	56.01	<u>60,108</u>	<u>63,751</u>
Total Employee Benefits	<u>341,507</u>	<u>398,597</u>	<u>344,422</u>	<u>368,188</u>	<u>196,128</u>	<u>172,060</u>	53.27	<u>404,674</u>	<u>423,573</u>
Total Certificated & Classified Salaries			<u>2,178,624</u>	<u>2,125,298</u>				<u>2,309,591</u>	<u>2,418,783</u>

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Books and Supplies										
Books/Reference										
41100001110000	Textbooks/Core Curricula	11,592	20,000	25,000	18,000	10,885	7,115	60.47	25,000	25,000
411074051110000	Textbooks/Core Curricula-CCSS	13,686	0	0	0	0	0	0.00	0	0
411090011110000	Textbooks/core Curr-One Time Mandated Costs	0	0	0	8,577	8,577	0	100.00	0	0
421000001110000	Books/Reference Materials	722	0	0	0	0	0	0.00	0	0
421091701110000	Books/Reference Materials-Library	1,477	30,395	20,000	20,000	6,824	13,176	34.12	20,000	20,000
Total BooksReference		27,477	50,395	45,000	46,577	26,286	20,291	56.44	45,000	45,000
Instructional Materials/Supplies										
431000011110000	Instruct Materials/Supplies-Instruct	6,093	62,000	62,000	62,000	9,304	52,696	15.01	64,600	68,000
431000011142000	Instruct Materials/Supplies-PE	0	1,000	1,000	1,000	773	227	77.30	1,000	1,000
431007601110000	Instruct Materials/Supplies-Arts	94	3,000	3,000	3,000	1,856	1,144	61.87	3,000	3,000
431063001110000	Instruct Materials/Supplies-P20	11,465	9,600	11,994	13,133	11,897	1,236	90.59	13,090	13,260
431065005711900	Instruct Materials/Supplies-Sp Ed	205	0	0	0	0	0	0.00	0	0
431074051110000	Instruct Materials/Supplies-CCSS	6,724	0	0	0	0	0	0.00	0	0
431090011110000	Inst Mtls/supplies-One Time Mandated Claims	0	0	0	4,527	4,527	0	100.00	0	0
431090201110000	Instruct Materials/Supplies-Spanish	0	10,000	10,000	10,000	0	10,000	0.00	10,000	10,000
431090261110000	Instruct Materials/Supplies-Garden	0	2,000	2,000	2,000	272	1,728	13.60	2,000	2,000
431090301110000	Instruct Materials/Supplies-Music	162	2,000	2,000	2,000	327	1,673	16.35	2,000	2,000
431091101110000	Instruct Materials/Supplies-Nutrition	395	1,500	1,500	1,500	75	1,425	5.00	1,500	1,500
431091451110000	Instruct Materials/Supplies-NOAA	882	0	0	0	0	0	0.00	0	0
431091601110000	Instruct Materials/Supplies-After School	296	0	6,000	6,000	2,831	3,169	47.18	6,000	6,000
431091701110000	Instruct Materials/Supplies-Library	1,009	0	3,000	3,000	1,613	1,387	53.77	3,000	3,000
Total Instructional Materials/Supplies		27,325	91,100	102,494	108,160	33,475	74,685	30.95	106,190	109,760

**Willow Creek Academy
Second Interim Budget
2014/15**

		2nd								
		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Supplies/Stores										
432000001127000	All Other Materials/Supplies-Admin	17,712	23,500	23,500	18,000	10,095	7,905	56.08	20,000	22,000
432000001181000	All Other Materials/Supplies-Custodial	0	10,000	10,000	10,000	1,000	9,000	10.00	12,000	12,000
432053101137000	All Other Materials/Supplies-Food Service	1,185	1,616	1,616	1,616	68	1,548	4.21	1,697	1,761
432090201127000	All Other Materials/Supplies-Spanish	0	0	0	0	0	0	0.00	0	0
432091601139000	All Other Materials/Supplies-After School	0	0	9,500	9,500	2,164	7,336	22.78	9,500	9,500
Total Supplies/Stores		18,897	35,116	44,616	39,116	13,327	25,789	34.07	43,197	45,261
Non-Capitalized Cptr/Equip										
441000001110000	Non-Capitalized Equip-Instruct	6,779	18,000	11,000	11,000	4,603	6,397	41.85	13,000	13,000
441000001127000	Non-Capitalized Equip-Admin	12,296	4,000	10,000	10,000	5,552	4,448	55.52	9,000	9,000
441000001142000	Non-Capitalized Equip-PE	229	0	0	0	0	0	0.00	0	0
441053101137000	Non-Capitalized Equip-Food Service	0	0	0	0	0	0	0.00	0	0
441065005711900	Non-Capitalized Equip-SpEd	69	0	0	0	0	0	0.00	0	0
441074051110000	Non-Capitalized Equip-CCSS	34,149	0	0	0	0	0	0.00	61,047	0
441090301110000	Non-Capitalized Equip-Music Grant	488	0	0	0	0	0	0.00	0	0
441091001110000	Non-Capitalized Equip-Art Grant	4,692	0	0	0	0	0	0.00	0	0
441091451110000	Non-Capitalized Equip-NOAA	268	0	0	0	0	0	0.00	0	0
441091601110000	Non-Capitalized Equip-After School	0	0	98	98	98	0	100.00	0	0
441091651110000	Non-Capitalized Equip-Play Equip	0	0	1,000	1,000	621	379	62.10	1,000	1,000
441091701110000	Non-Capitalized Equip-Library	5,756	0	0	0	0	0	0.00	0	0
Total Non-Capitalized Equipment		64,726	22,000	22,098	22,098	10,874	11,224	49.21	84,047	23,000

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Non-Capaltized Fixed Assets										
445000001110000	Non-Capitalized Furniture-Instructional	0	15,000	10,000	10,000	3,378	6,622	33.78	10,000	5,000
445000001127000	Non-Capitalized Furniture-Admin	0	0	0	0	0	0	0.00	0	0
Total Non-Capaltized Fixed Assets		0	15,000	10,000	10,000	3,378	6,622	33.78	10,000	5,000
Food Service Supplies										
470053101137000	Food Service Expenditures	98,795	103,898	108,898	108,898	45,530	63,368	41.81	114,389	118,660
Total Food Service Supplies		98,795	103,898	108,898	108,898	45,530	63,368	41.81	114,389	118,660
Total Books and Supplies		237,220	317,509	333,106	334,849	132,870	201,979	39.68	402,823	346,681

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Services/Operating Expenses										
Subagreements for Services										
510062301184000	Subagreements for Services-Prop 39	0	52,471	52,471	117,411	0	117,411	0.00	50,000	50,000
Total Subagreements for Services		0	52,471	52,471	117,411	0	117,411	0.00	50,000	50,000
Travel/Conferences										
523000001110000	Travel/Employee Education-Instruct	0	0	0	0	0	0	0.00	0	0
523000001127000	Travel/Employee Education-Admin	0	0	1,000	1,000	30	970	3.00	1,000	1,000
Total Travel/Conferences		0	0	1,000	1,000	30	970	3.00	1,000	1,000
Dues/Memberships										
531000001127000	Dues/Memberships/Licenses	1,603	1,500	2,000	2,200	2,198	2	99.91	2,500	2,500
531053101137000	Dues/Memberships/Licenses-Food Service	0	0	1,185	1,185	1,185	0	100.00	1,185	1,185
Total Dues/Memberships		1,603	1,500	3,185	3,385	3,383	2	99.94	3,685	3,685
Insurance										
540000001127000	Insurance	9,325	14,009	14,009	14,009	5,829	8,180	41.61	14,715	15,264
Total Insurance		9,325	14,009	14,009	14,009	5,829	8,180	41.61	14,715	15,264
Operations/Housekeeping										
550000001181000	Operations and Housekeeping	0	0	0	0	0	0	0.00	0	0
Total Operations/Housekeeping		0	0	0	0	0	0	0.00	0	0

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Rentals/Leases/Repairs										
561000001127000	Equipment Rental	13,063	13,100	13,100	13,100	7,722	5,378	58.95	13,100	13,100
562100001187000	Facilities Fee	0	0	0	0	0	0	0.00	0	0
563000001187000	Property/Building Repairs	0	0	3,000	3,000	2,371	629	79.03	3,000	3,000
564000001187000	Property/Building Maintenance	520	0	0	0	0	0	0.00	0	0
Total Rentals/Leases/Repairs		13,583	13,100	16,100	16,100	10,093	6,007	62.69	16,100	16,100
Professional Services										
580600000073000	ARI Administration Contract	57,960	62,460	64,260	64,260	37,110	27,150	57.75	67,500	70,020
581000001110000	Field Trip	1,600	0	0	0	0	0	0.00	0	0
581091451110000	Field Trip-NOAA	100	0	0	0	0	0	0.00	0	0
582000000076000	Oversight Fee	61,698	72,253	72,375	72,253	0	72,253	0.00	78,792	85,905
583000001127000	Advertising Fees	885	1,000	900	900	235	665	26.11	900	900
583091601139000	Advertising Fees-After School	0	0	100	200	175	25	87.50	200	200
585000001127000	Legal Services Contracts	4,908	8,000	8,000	8,000	876	7,124	10.95	8,000	8,000
585200000071910	Audit Services Contracts	9,400	11,000	11,000	11,000	5,100	5,900	46.36	11,000	11,000
585300001110000	Other Svcs/Op Exp-Art Instruct	0	10,000	10,000	10,000	2,064	7,936	20.64	10,000	10,000
585400001110000	Other Svcs/Op Exp-Counseling	58,875	66,792	66,792	66,791	66,791	0	100.00	70,159	72,778
585500001110000	Other Svcs/Op Exp-Playground	29,000	30,000	28,500	14,250	28,500	-14,250	200.00	0	0
585600001127000	Other Svcs/Op Exp-Technology	23,486	0	7,000	49,000	5,956	43,044	12.16	50,000	50,000
585800001110000	Other Svcs/Operating Expenses-Instruct	0	1,980	1,980	1,980	0	1,980	0.00	1,980	1,980
585800001127000	Other Svcs/Operating Expenses-Admin	2,640	2,500	2,500	2,500	795	1,705	31.80	2,500	2,500
585830101110000	Other Svcs/Op Exp-Title I	8,154	0	0	56	56	0	100.00	0	0
585842031110000	Other Svcs/Op Exp-Title III	0	2,986	2,986	2,986	0	2,986	0.00	3,137	3,254
585853101137000	Other Svcs/Op Exp-Food Service-Other	1,035	1,050	1,050	1,050	541	509	51.52	1,050	1,050
585890261127000	Other Svcs/Op Exp-Garden	0	0	0	400	275	125	68.75	400	400
585890751110000	Other Svcs/Operating Expenses-MCF-Art Grt	43,970	0	0	0	0	0	0.00	0	0
585891001110000	Other Svcs/Op Exp-Art Fest/Tech	0	5,000	3,000	3,000	0	3,000	0.00	3,000	3,000
585891101110000	Other Svcs/Op Exp-Nutrition Grant	18,063	0	0	350	240	110	68.57	350	350
585891451110000	Other Svcs/Op Exp-NOAA Grant	1,290	0	0	0	0	0	0.00	0	0
585891601110000	Other Svcs/Op Exp-After School	59,726	36,000	48,000	48,000	13,191	34,809	27.48	51,479	53,000
585891701110000	Other Svcs/Op Exp-Library	1,850	0	0	0	0	0	0.00	0	0
586000001127000	Other Svcs/Operating Exp-Fundraising	0	500	0	0	0	0	0.00	0	0

**Willow Creek Academy
Second Interim Budget
2014/15**

		2nd								
		PY Actuals	July 1	1st Interim	Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
586500001127000	Board Development/Training	0	1,000	1,000	1,000	0	1,000	0.00	1,000	1,000
587500001110000	Staff Development Exp-Instruct	10,492	25,000	25,000	20,000	14,426	5,574	72.13	25,000	25,000
587500001127000	Staff Development Exp-Admin	1,170	0	0	5,000	1,220	3,780	24.40	0	0
587540351110000	Staff Development Exp-Instr-Title II	1,136	1,090	1,071	1,078	0	1,078	0.00	1,132	1,174
587553101137000	Staff Development Exp-Food Service	254	200	200	200	0	200	0.00	200	200
587573921110000	Staff Development Exp-Instr-BTSA	7,298	6,000	6,000	6,000	1,000	5,000	16.67	6,000	6,000
587574051110000	Staff Development Exp-Instr-CCSS	8,674	0	0	0	0	0	0.00	0	0
587574051110000	Staff Development Exp-Admin-CCSS	230	0	0	0	0	0	0.00	0	0
587590011110000	Staff Dev Exp-One time Mandated Costs	0	0	0	7,582	7,582	0	100.00	0	0
Total Professional Services		413,894	344,811	361,714	397,836	186,133	211,703	46.79	393,779	407,711
Communications										
591000001127000	Postage and Shipping	3,537	3,772	3,772	3,772	1,490	2,282	39.50	3,962	4,110
591030101127000	Postage and Shipping-Title I-PI	82	0	0	0	0	0	0.00	0	0
592000001127000	Internet Services	2,692	2,694	2,694	2,694	1,327	1,367	49.26	2,830	2,936
593000001127000	Telephone/Cell Phones	590	3,772	3,772	3,772	941	2,831	24.95	3,962	4,110
Total Communications		6,901	10,238	10,238	10,238	3,758	6,480	36.71	10,754	11,156
Total Services/Operating Expenses		445,306	436,129	458,717	559,979	209,226	350,753	37.36	490,033	504,916

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Capital Outlay										
610000001185000	Sites/Improvement of Sites	0	0	0	0	0	0	0.00	0	0
640000001110000	Capitalized Equipment	0	0	60,334	69,648	69,648	0	100.00	60,000	25,000
640074051110000	Capitalized Equipment-CCSS	0	0	0	0	0	0	0.00	0	0
690000001110000	Depreciation Expense	7,680	17,000	26,235	21,819	0	21,819	0.00	41,000	48,500
Total Capital Outlay		7,680	17,000	86,569	91,467	69,648	21,819	76.15	101,000	73,500
Other Outgo										
714165050092000	SPED Encroachment	0	0	0	0	0	0	0.00	0	0
Total Other Outgo		0	0	0	0	0	0	0.00	0	0
Total Expenses		2,996,330	3,235,375	3,401,438	3,479,782	1,720,715	1,759,067	49.45	3,708,121	3,767,453

**Willow Creek Academy
Second Interim Budget
2014/15**

		PY Actuals	July 1	1st Interim	2nd Interim	Actuals thru	Account		Projected	Projected
		2013-14	2014-15	2014-15	2014-15	Jan 31	Balance	Percent	2015-16	2016-17
Other Sources and Uses										
Other Sources										
8980000000000000	Contrib from Unrestr Resource	-74,478	-40,345	-47,980	-47,980	0		0.00	-57,714	-59,285
8980531000000000	Contrib from Unrestr Res-CNSP	31,416	40,345	47,980	47,980	0		0.00	57,714	59,285
8980650000000000	Contrib from Unrestr Res-SpEd	37,677	0	0	0	0		0.00	0	0
8980739200000000	Contrib from Unrestr Res-BTSA	0	0	0	0	0		0.00	0	0
8980740500000000	Contrib from Unrestr Res-CCSS	5,385	0	0	0	0		0.00	0	0
Total Other Sources		0	0	0	0	0	0	0.00	0	0
Other Uses										
743800000091000	Debt Svcs Interest Payments	0	0	0	0	0	0	0.00	0	0
743900000091000	Debt Svcs Principal Payments	0	0	0	0	0	0	0.00	0	0
Total Other Uses		0	0	0	0	0	0	0.00	0	0
Total Other Sources and Uses		0	0	0	0	0	0	0.00	0	0
Net Increase/Decrease in Fund Balance		130,150	-40,353	-17,150	-40,892	-95,007	54,115		-8,167	-16,969
Year End Reclassification to FASB		0	0	60,334	69,648				60,000	25,000
Year End Net Increase/Decrease to Fund Bal		130,150	-40,353	43,184	28,756				51,833	8,031
Fund Balance										
9791000000000000	Beginning Fund Balance/Net Assets	443,364	358,494	577,714	577,714				606,470	658,303
Ending Fund Balance/Net Assets		573,514	318,141	620,899	606,470				658,303	666,335

Sausalito Marin City School District

Agenda Item: 9.03

Date: March 10, 2015

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: ☐ **Item is for Information Only:** ☒

Item: Audit Contract for Year End June 30, 2015

Background:

The Board has a three (3) year contract with Stephen Roatch Accountancy Corporation for the 2012/2013, 2013/2014 and 2014/2015 school years. The auditing firm's policy is to send out an annual engagement letter for the District to sign, even with a multi-year contract, so the Board is aware of the various responsibilities for both parties.

Stephen Roatch Accountancy Corporation will conduct the district's 2014-2015 annual financial audit to analyze all reports and make sure that the district is in compliance. The audit will focus on the following areas:

- Audit objectives: audit will be conducted in conformity and accordance with auditing standards generally accepted in U.S. and the standards for Governmental Auditing Standards, CA Code of Regulations, Title 5, Education, Section 19810 and Education Audit Appeals Panel's Standards and Procedures for Audits of CA K-12 Local Education Agencies
- Review Management's Responsibilities
- Review District's general auditing procedures, internal controls, compliance, etc.

Fiscal Impact:

The cost of this audit is \$17,500 including reimbursable expenses.

Recommendation:

This item is brought before the board for review and discussion.

Prepared for: Steve Van Zant

Prepared by: P. Rigney

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

December 27, 2014

Management and Governing Board of
Sausalito Marin City School District
200 Phillips Drive
Marin City, CA 94965**Year 3 of 3 year contract**

This letter confirms that Sausalito Marin City School District has requested our firm to perform only the audit services described in this letter, and has not requested our firm to provide any specific internal control review or fraud audit service. This letter also confirms our understanding of the terms and objectives of our audit engagement and the nature and limitations of the services we will provide.

We are pleased to confirm our understanding of the services we are to provide Sausalito Marin City School District for the year ending June 30, 2015. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sausalito Marin City School District as of and for the year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sausalito Marin City School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sausalito Marin City School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of Revenues, Expenditures, and Changes in Fund Balances budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget.
3. Schedule of Funding Progress, when applicable.

We have also been engaged to report on supplementary information other than RSI that accompanies Sausalito Marin City School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole.

1. Schedule of expenditures of federal awards.
2. Combining non-major fund financial statements and the remaining schedules included in the supplementary information section of the audit, when applicable.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *standards and procedures for Audits of California K-12 Local Educational Agencies 2014-15*, prescribed in the California Code of Regulations, Title 5, section 19810 and following, and will include tests of the accounting records of Sausalito Marin City School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Sausalito Marin City School District's financial statements. Our report will be addressed to management and Governing Board of Sausalito Marin City School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Sausalito Marin City School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements, note disclosures, GASB 34 conversion entries, depreciation schedule, schedule of expenditures of federal awards, related notes, and may propose standard, adjusting, or correcting journal entries or other changes affecting the financial statements (nonaudit services). These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities (Concluded)

You agree to assume all management responsibilities relating to the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of these nonaudit services and that you have reviewed and approved these nonaudit services, prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of the information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information.

Management Responsibilities (Concluded)

You also agree to include the audited statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Audit Procedures - General (Concluded)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions, as applicable. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform test of Sausalito Marin City School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules, analyses of accounts, and locating any documents selected by us for testing. This effort could substantially reduce our time requirements, facilitate the timely conclusion of the audit, and help you hold down audit fees.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Engagement Administration, Fees, and Other (Continued)

In accordance with Education Code 41020, audit reports will be filed with the County Superintendent of Schools, the California Department of Education, and the State Controller's Office by December 15th following the close of the fiscal year. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

The audit documentation for this engagement is the property of Stephen Roatch Accountancy Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, Department of Education, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Stephen Roatch Accountancy Corporation personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Stephen Roatch, Certified Public Accountant (CPA) is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We agree that our all-inclusive fee will not exceed **\$17,500** for the audit of Sausalito Marin City School District for the fiscal year ended June 30, 2015. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. An additional fee will be charged for attending meetings with the District's Board, if deemed appropriate.

Either party may terminate this agreement at any time for any reason, providing 30 days written notice is given to the other party. It is understood that payment shall be made for services rendered to the point of termination.

It is agreed that the District will withhold ten (10) percent of the audit fee until the State Controller certifies that the report conforms to the reporting provisions of the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*.

In accordance with Education Code Section 14505, it is further agreed that the District will withhold fifty (50) percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*.

Engagement Administration, Fees, and Other (Concluded)

The State Controller of California has required that all Districts and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits.

In the event that the GASB, FASB, AICPA, GAO, OMB, or the Education Audit Appeals Panel's Office issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be our standard hourly rates for each person involved in the additional work.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our applicable hourly rates, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. We have attached a copy of our latest external peer review report of our firm for your consideration and files. We are very pleased to participate in this review program as continued evidence of our emphasis on providing Sausalito Marin City School District, the highest quality audit.

Management and Governing Board of
Sausalito Marin City School District
December 27, 2014
Page Eight of Eight

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to Sausalito Marin City School District and believe this letter accurately summarizes the significant terms of our engagement. If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the spaces provided and return the original signed letter to our office, keeping a fully-executed copy for your records.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch, Certified Public Accountant
President

RESPONSE:

This letter correctly sets forth the understanding of Sausalito Marin City School District.

Management

Approved by: _____

Title: _____

Date: _____

Governing Board

Acknowledged by: _____

Title: _____ Board President

Date: _____

CHIANG, HAMMON & COMPANY
Certified Public Accountants
2007 W. Hedding Street, Suite 209 San Jose, CA 95128
(408) 241-2002 (408) 241-2333 Fax

System Review Report

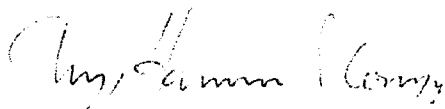
May 29, 2014

To Stephen Roatch Accountancy Corporation
Certified Public Accountant and the Peer Review Committee of the CalCPA

We have reviewed the system of quality control for the accounting and auditing practice of Stephen Roatch Accountancy Corporation in effect for the year ended December 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Stephen Roatch Accountancy Corporation in effect for the year ended December 31, 2013, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Stephen Roatch Accountancy Corporation has received a peer review rating of *pass*.



Chiang, Hammon & Company

STEPHEN ROATCH ACCOUNTANCY CORPORATION

Certified Public Accountants

Stephen Roatch - President
Habbas Nassar - Vice President

December 27, 2014

Dear Client:

During fiscal year 2013-14, the Education Audit Appeal Panel's Standards and Procedures for Audits of California K-12 Local Educational Agencies (LEAs) 2013-14 Audit Guide, was revised to identify the compliance areas that were added or deleted from the previous audit guide, as follows:

Compliance Areas Added for 2013-14:

- Local Control Funding Formula Certification
- California Clean Energy Jobs Act
- Education Protection Account Fund
- Common Core Implementation Funds
- Unduplicated Local Control Funding Formula Pupil Counts

Compliance Area Deleted for 2013-14:

- Class Size Reduction

We are pleased to report that in spite of the increased workload, we were able to complete all audit reports for fiscal year 2013-14, by the required due dates, without having to request an adjustment to our audit fees. However, we are now sorry to report that the Education Audit Appeal Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies* 2014-15 Audit Guide, has once again been revised to identify the compliance areas that have been added or deleted for the upcoming audit season, as follows:

Compliance Areas Added for 2014-15:

- Middle or Early College High Schools
- K-3 Grade Span Adjustment
- Transportation - Maintenance of Effort
- Regional Occupational Centers or Programs - Maintenance of Effort
- Adult Education - Maintenance of Effort
- Local Control and Accountability Plan

Compliance Area Deleted 2014-15:

- Local Control Funding Formula Certification

We are fully aware that all LEAs are unique and certain compliance areas listed above may not apply to your LEA. However, based upon the added number of procedures that are required to be addressed in the new Compliance Areas that are applicable to your LEA, versus the one procedure that will no longer need to be performed for the one Compliance Area that has been deleted, all LEAs will experience a substantial increase in the number of audit procedures that auditors must perform for fiscal year 2014-15.

December 27, 2014
Page Two

In addition to the net increase in audit procedures that will be required for all LEAs as a result of changes made to the 2014-15 Audit Guide, all LEAs will also be required to implement Governmental Accounting Standards Board Statement No. 68 (GASB 68), Accounting and Financial Reporting for Pensions.

GASB 68 significantly changes how LEAs measure and report the long-term obligations and annual costs associated with the benefits they provide. Implementation of GASB 68 will result in significant changes in financial reporting and financial disclosures related to the LEA's participation in CalSTRS and CalPERS.

Considering the additional audit procedures that will be required to be performed as a result of the expanded 2014-15 Audit Guide and the additional audit effort that will be required to comply with the new financial reporting and financial disclosure requirements of GASB 68, we have determined that the number of audit hours that will be required to complete the annual audit will increase accordingly.

As you are aware, included in our annual audit engagement letter is a statement that allows the auditor to propose an audit fee adjustment if the required audit workload is significantly increased due to the issuance of new accounting or auditing standards, or an increase in the number of required audit procedures.

Based upon our review of the new compliance areas that will likely apply to your LEA, the anticipated auditability of the supporting records, and the size and complexity of your LEA, we have revised our audit fees for the duration of the contracted period, to account for the additional anticipated workload associated with the changes noted above. The revised audit fee(s) are included in the attached engagement letter.

We have always tried to avoid audit fee increases in the middle of a multiyear contract, however, since we cannot control changes to the audit guide or accounting standards that take place after the initial contract period, we have no other choice than to request an increase in the audit fee when the changes made by the oversight organizations are significant. We appreciate your understanding in this matter. If you have any questions or concerns, please don't hesitate to call me at (916) 966-3883.

Sincerely,

STEPHEN ROATCH ACCOUNTANCY CORPORATION



Stephen Roatch
President

Sausalito Marin City School District

Payment of Warrants

3/10, 2015

Attached warrants include:

Batch 30 Fund 01 in the amount of \$208,440.83

Batch 30 Fund 13 in the amount of \$3,786.75

Batch 30 Fund 78 in the amount of \$47,143.94

Batch 31 Fund 01 in the amount of \$23,284.24

Batch 31 Fund 13 in the amount of \$2,164.50

Batch 31 Fund 14 in the amount of \$1,885.85

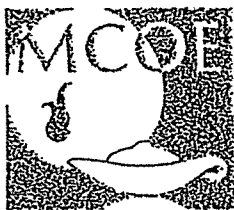
Batch 32 Fund 01 in the amount of \$53,157.77

Batch 33 Fund 01 in the amount of \$42,821.33

Batch 33 Fund 13 in the amount of \$1,244.38

Prepared by Vida Moattar

Sausalito Marin City School District Business Office



MARIN COUNTY

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MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

VENDOR PAYMENT CERTIFICATION

Date 2-11-15

District Name SAUSALITO MARIN CITY

District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ \$259,371.52.

FUND NUMBER

BATCH NUMBER

AMOUNT

Fund 01

30

\$208,440.83

Fund 13

30

\$3,786.75

Fund 78

30

\$47,143.94

87

Authorized Signature

Paula Rigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0030 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20081766	000609/	AMERICAN EXPRESS				
		PV-150332	01-0000-0-5210.00-0000-7300-725-000-000	GOVERNOR'S CONF		38.00
			01-0000-0-5960.00-0000-7200-725-000-000	POSTAGE		98.00
			WARRANT TOTAL			\$136.00
20081767	070374/	ANOVA INC.				
		PO-150053	1. 01-6500-0-5833.00-5750-1185-700-000-000	53394		3,055.00
			WARRANT TOTAL			\$3,055.00
20081768	070358/	AT&T				
		PO-150003	1. 01-0000-0-5970.00-0000-2700-700-000-000	01/15		37.25
			WARRANT TOTAL			\$37.25
20081769	070329/	AT&T CALNET 2				
		PO-150001	1. 01-0000-0-5970.00-0000-2700-700-000-000	02/10		353.55
			WARRANT TOTAL			\$353.55
20081770	000006/	BAY CITIES REFUSE INC				
		PO-150004	1. 01-0000-0-5550.00-0000-8200-000-000-000	2/10		669.55
			WARRANT TOTAL			\$669.55
20081771	070513/	BOYS AND GIRLS CLUB				
		PO-150022	1. 01-6010-0-5840.00-1110-1010-101-000-000	SMCSD 02-2015		7,965.00
			WARRANT TOTAL			\$7,965.00
20081772	001811/	STATE OF CALIFORNIA				
		PV-150333	01-0000-0-5821.00-0000-7200-725-000-000	080268 2/4/2015		96.00
			WARRANT TOTAL			\$96.00
20081773	070761/	CON E SOLUTIONS				
		PO-150076	1. 01-0000-0-5840.00-0000-7705-700-000-000	NOV-JAN 2015 SERVICES		1,020.00
			WARRANT TOTAL			\$1,020.00
20081774	002547/	DISCOVERY OFFICE SYSTEMS				
		PV-150336	01-4035-0-4300.00-1110-1010-700-000-000	EXTRA COPIES		1,767.90
			WARRANT TOTAL			\$1,767.90

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0030 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20081775	001860/	EARTHQUAKE SUPPLY CENTER												
		PO-150130	1.	01-1100-0-4300.00-1110-1010-000-000-111									CLASSROOM SUPPLIES	1,528.41
													WARRANT TOTAL	\$1,528.41
20081776	070667/	JULIANNE EDMONDSON												
		PV-150321		01-9479-0-4300.00-1110-1010-101-000-000									ED MATERIALS	69.37
													WARRANT TOTAL	\$69.37
20081777	001807/	EMPLOYMENT DEVELOPMENT DEPT.												
		PV-150337		01-0000-0-5849.00-0000-2420-700-000-000									MARK TONG # L1415227584	3,731.77
													WARRANT TOTAL	\$3,731.77
20081778	000023/	GOODMAN BUILDING SUPPLY CO.												
		PO-150008	1.	01-8150-0-4300.00-0000-8100-735-000-000									DUE 2/11/15	82.81
			1.	01-8150-0-4300.00-0000-8100-735-000-000									DUE 3/11/15 656166	48.24
			1.	01-8150-0-4300.00-0000-8100-735-000-000									DUE 3/11/15 656405/262/352	68.33
													WARRANT TOTAL	\$199.38
20081779	002345/	KONE INC.												
		PV-150322		01-8150-0-5600.00-0000-8110-735-000-000									PROPOSAL 00672TC	1,355.00
													WARRANT TOTAL	\$1,355.00
20081780	070884/	MARIN COUNTY REGISTRAR OF VOTE												
		PV-150334		01-0000-0-5300.00-0000-7150-725-000-000									NOV 2014 ELECTION	250.00
													WARRANT TOTAL	\$250.00
20081781	000580/	MARIN COUNTY SHERIFF DEPART.												
		PV-150324		01-0000-0-5821.00-0000-7200-725-000-000									FINGERPRINTING	80.00
													WARRANT TOTAL	\$80.00
20081782	070868/	EMILY MATTO												
		PV-150325		01-9479-0-4300.00-1110-1010-101-000-000									MILEAGE REIMB	47.21
													WARRANT TOTAL	\$47.21
20081783	070447/	MAXIM HEALTHCARE SERVICES												
		PO-150048	1.	01-6500-0-5835.00-5770-1182-700-000-000									02/15 JAN HRS	3,664.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0030 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
WARRANT TOTAL						\$3,664.00
20081784	000058/	P G & E CO				
		PO-150000	1. 01-0000-0-5510.00-0000-8200-000-000-000	2/10		1,816.67
			WARRANT TOTAL			\$1,816.67
20081785	000062/	REVOLVING CASH FUND				
		RC-150000	01-0000-0-5811.00-0000-7200-700-000-000	REIMB ACCOUNT FOR PR YR PAYMEN		458.00
			WARRANT TOTAL			\$458.00
20081786	070656/	PAULA RIGNEY				
		PV-150326	01-8150-0-4300.00-0000-8100-735-000-000	IPHONE ACCESSORIES		190.94
			WARRANT TOTAL			\$190.94
20081787	070843/	ALAN ROTHKOP				
		PV-150327	01-8150-0-4300.00-0000-8100-735-000-000	REIMB		135.33
			WARRANT TOTAL			\$135.33
20081788	002634/	SAUSALITO POLICE DEPT				
		PV-150335	01-0000-0-5840.00-0000-8300-100-000-000	ALARM PERMIT		25.00
			WARRANT TOTAL			\$25.00
20081789	070789/	SCHOOL FACILITY CONSULTANTS				
		PV-150328	01-8150-0-5600.00-0000-8110-735-000-000	SEISMIC		202.50
			WARRANT TOTAL			\$202.50
20081790	001513/	SCHOOL SERVICES OF CALIFORNIA				
		PO-150123	1. 01-0000-0-5210.00-0000-7300-725-000-000	GOVERNOR'S WORKSHOP		195.00
			WARRANT TOTAL			\$195.00
20081791	001206/	SHELL OIL CO.				
		PV-150329	01-0000-0-4301.00-0000-8110-735-000-000	DEC/JAN CHARGES		219.36
			WARRANT TOTAL			\$219.36
20081792	070406/	SILYCO				
		PO-150017	1. 01-0000-0-5849.00-0000-2420-700-000-000	JANUARY HRS.		5,868.23
			WARRANT TOTAL			\$5,868.23

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0030 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	
20081793	070677/	LYDIA TUVESON												
		PO-150102	1.	01-6500-0-5835.00-5770-1182-700-000-000									06LT2014-15	850.50
				WARRANT TOTAL										\$850.50
20081794	070120/	UNIVERSITY OF OREGON												
		PV-150323		01-1100-0-4300.00-1110-1010-000-000-111									DIBBLES	89.00
				WARRANT TOTAL										\$89.00
20081795	070525/	US BANCORP EQUIP. FINANCE INC												
		PO-150012	1.	01-0000-0-5605.00-0000-2700-700-000-000									02/15	886.84
				WARRANT TOTAL										\$886.84
20081796	070759/	VERIZON WIRELESS												
		PO-150013	1.	01-0000-0-5970.00-0000-2700-700-000-000									01/15	266.07
				WARRANT TOTAL										\$266.07
20081797	002172/	WILLOW CREEK ACADEMY												
		PV-150330		01-6010-0-7299.00-0000-9200-103-000-000									FIRST HALF PAYMENT	29,700.00
		PV-150331		01-0000-0-8096.00-0000-9200-103-000-000									FEBRUARY IN LIEU	137,666.00
		PV-150339		01-0000-0-7299.00-0000-9200-103-000-100									WCA PASS THRU SCHOOL FUEL	3,846.00
				WARRANT TOTAL										\$171,212.00
*** FUND	TOTALS ***			TOTAL NUMBER OF WARRANTS:		32		TOTAL AMOUNT OF WARRANTS:						\$208,440.83*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0030 GENERAL FUND

FUND : 13 CAFETERIA FUND

ANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20081798	000105/	CLOVER-STORNETTA FARMS				
		PV-150344	13-5310-0-4700.00-0000-3700-700-000-000		INV 571003403,3705,2703	322.72
			WARRANT TOTAL			\$322.72
20081799	070815/	MARIN CHEESE COMPANY				
		PV-150343	13-5310-0-4700.00-0000-3700-700-000-000		SUPPLIES	411.84
			WARRANT TOTAL			\$411.84
20081800	070816/	UNFI				
		PV-150342	13-5310-0-4700.00-0000-3700-700-000-000		SUPPLIES	2,125.69
			WARRANT TOTAL			\$2,125.69
20081801	070799/	VERITABLE VEGETABLE INC.				
		PV-150341	13-5310-0-4700.00-0000-3700-700-000-000		JAN/FEB	584.50
			WARRANT TOTAL			\$584.50
20081802	070863/	MARGARET WEBER STRIPLIN				
		PV-150340	13-5310-0-5849.00-0000-3700-700-000-000		SUPPLIES CAFETERIA	342.00
			WARRANT TOTAL			\$342.00
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 5		TOTAL AMOUNT OF WARRANTS:	\$3,786.75*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

COMMERCIAL WARRANT REGISTER

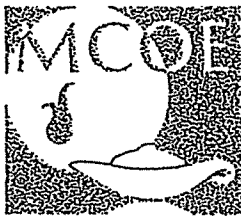
FOR WARRANTS DATED 02/13/2015

BATCH: 0030 GENERAL FUND

FUND : 78 PASS-THROUGH ~ REVENUES

ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20081803	002172/	WILLOW CREEK ACADEMY												
		PV-150338				78-0000-0-9620.00-0000-0000-000-000-000							A BULLETINS JAN 2015	47,143.94
													WARRANT TOTAL	\$47,143.94
*** FUND	TOTALS ***					TOTAL NUMBER OF WARRANTS:	1						TOTAL AMOUNT OF WARRANTS:	\$47,143.94*
*** BATCH	TOTALS ***					TOTAL NUMBER OF WARRANTS:	38						TOTAL AMOUNT OF WARRANTS:	\$259,371.52*
*** DISTRICT	TOTALS ***					TOTAL NUMBER OF WARRANTS:	38						TOTAL AMOUNT OF WARRANTS:	\$259,371.52*

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MARIN COUNTY

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SUPERINTENDENT OF SCHOOLS

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VENDOR PAYMENT CERTIFICATION

Date 2/18/15

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 27,334.59.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>31</u>	<u>23,284.24</u>
<u>13</u>	<u>31</u>	<u>2,164.50</u>
<u>14</u>	<u>31</u>	<u>1,885.85</u>
<u> </u>	<u> </u>	<u> </u>
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Authorized Signature Paula Rigney

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0031 GENERAL FUND

FUND : 01 GENERAL FUND

ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20082343	070711/	BRIGHT PATH THERAPISTS				
		PO-150049	1. 01-6500-0-5835.00-5770-1182-700-000-000	3002		910.00
			WARRANT TOTAL			\$910.00
20082344	070722/	CYPRESS SCHOOL				
		PO-150052	1. 01-6500-0-5833.00-5750-1185-700-000-000	12315, 13515		10,957.75
			WARRANT TOTAL			\$10,957.75
20082345	070876/	GATEWAY LEARNING GROUP				
		PO-150129	1. 01-6500-0-5835.00-5770-1182-700-000-000	16078, 16170		1,383.75
			WARRANT TOTAL			\$1,383.75
20082346	000025/	HAGEL SUPPLY				
		PV-150349	01-8150-0-4300.00-0000-8100-735-000-000	Custodial supplies		220.52
			WARRANT TOTAL			\$220.52
20082347	000047/	MARIN MUNICIPAL WATER DST				
		PO-150010	1. 01-0000-0-5535.00-0000-8200-000-000-000	12/24-2/15		2,371.68
		PV-150345	01-0000-0-5535.00-0000-8200-000-000-000	12/24-2/15		1,679.00
			WARRANT TOTAL			\$4,050.68
20082348	070326/	MARIN SANITARY SERVICE				
		PO-150094	1. 01-0000-0-4300.00-0000-8211-735-000-000	1/15		800.00
			WARRANT TOTAL			\$800.00
20082349	070868/	EMILY MATTO				
		PV-150346	01-4035-0-4300.00-1110-1010-700-000-000	Classroom supplies		141.29
			WARRANT TOTAL			\$141.29
20082350	070864/	MIDDLEBURY INTERACTIVE				
		PV-150351	01-0000-0-4100.00-1110-1000-700-000-000	2015-795		1,750.00
			WARRANT TOTAL			\$1,750.00
20082351	000056/	PBI				
		PO-150015	1. 01-0000-0-5960.00-0000-2700-700-000-000	postage		1,030.00
			2. 01-0000-0-5960.00-0000-7200-725-000-000	postage		2,000.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0031 GENERAL FUND
FUND : 01 GENERAL FUND

Q	ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	
		REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	AMOUNT

WARRANT TOTAL							\$3,030.00
20082352	000614/		JAMES SCULLION				
			PV-150348	01-0000-0-5230.00-0000-2700-700-000-000		Mileage 2/15	40.25
WARRANT TOTAL							\$40.25
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS:	10		TOTAL AMOUNT OF WARRANTS:	\$23,284.24*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0031 GENERAL FUND

FUND : 13CAFETERIA FUND

COMMERCIAL WARRANT REGISTER

FOR WARRANTS DATED 02/23/2015

ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE										ABA NUM	ACCOUNT NUM	
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20082353	070792/	TEENS TURNING GREEN													
		PV-150347		13	5310	0	4700	00	0000	3700	700	000	000	Food & Labor	1,228.50
				13	5310	0	5849	00	0000	3700	700	000	000	Food & Labor	936.00
														WARRANT TOTAL	\$2,164.50
*** FUND	TOTALS ***						TOTAL NUMBER OF WARRANTS:	1						TOTAL AMOUNT OF WARRANTS:	\$2,164.50*

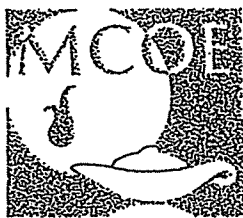
DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0031 GENERAL FUND

FUND : 14 DEFERRED MAINTENANCE FUND

ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20082354	070701/	QUATTROCCHI KWOK												
		PV-150350				14-0000-0-6200.00-0000-8500-735-000-000							14747-8	1,885.85
													WARRANT TOTAL	\$1,885.85
*** FUND	TOTALS ***					TOTAL NUMBER OF WARRANTS:	1						TOTAL AMOUNT OF WARRANTS:	\$1,885.85*
*** BATCH	TOTALS ***					TOTAL NUMBER OF WARRANTS:	12						TOTAL AMOUNT OF WARRANTS:	\$27,334.59*
*** DISTRICT	TOTALS ***					TOTAL NUMBER OF WARRANTS:	12						TOTAL AMOUNT OF WARRANTS:	\$27,334.59*

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MARIN COUNTY

OFFICE OF EDUCATION

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MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

VENDOR PAYMENT CERTIFICATION

Date 2/25/15

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 53,157.77.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>32</u>	<u>53,157.77</u>
_____	_____	_____
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_____	_____	_____

Authorized Signature *Paula Rigney*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0032 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE										ABA NUM	ACCOUNT NUM	
REQ#		REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20082831	070873/	ADVANCED SECURITY SYSTEMS													
		PO-150108	1.		01-0000-0-5840.00-0000-8300-100-000-000									291263	165.00
														WARRANT TOTAL	\$165.00
20082832	070374/	ANOVA INC.													
		PO-150053	1.		01-6500-0-5833.00-5750-1185-700-000-000									53849-50	8,460.00
														WARRANT TOTAL	\$8,460.00
20082833	002896/	ARMOR LOCKSMITH													
		PV-150356			01-8150-0-5600.00-0000-8110-735-000-000									46464	163.73
														WARRANT TOTAL	\$163.73
20082834	002550/	ASSOCIATED VALUATION SERVICES													
		PO-150098	1.		01-0000-0-5840.00-0000-7180-725-000-000									4755	732.00
														WARRANT TOTAL	\$732.00
20082835	000192/	AT&T													
		PO-150002	1.		01-0000-0-5970.00-0000-2700-000-000-000									2/15	1,356.16
														WARRANT TOTAL	\$1,356.16
20082836	070329/	AT&T CALNET 2													
		PO-150001	1.		01-0000-0-5970.00-0000-2700-700-000-000									2/15	576.72
														WARRANT TOTAL	\$576.72
20082837	070711/	BRIGHT PATH THERAPISTS													
		PO-150049	1.		01-6500-0-5835.00-5770-1182-700-000-000									3049	1,120.00
														WARRANT TOTAL	\$1,120.00
20082838	001649/	CITY OF SAUSALITO													
		PV-150358			01-0000-0-5540.00-0000-8200-000-000-000									90190	4,545.62
														WARRANT TOTAL	\$4,545.62
20082839	070594/	DANNIS WOLIVER KELLY													
		PO-150057	1.		01-0000-0-5829.00-0000-7100-000-000-000									177764	918.00
														WARRANT TOTAL	\$918.00
20082840	000039/	KAISER FOUNDATION													
		PV-150354			01-0000-0-9520.00-0000-0000-000-000-000									16734-0001	11,922.77

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0032 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
			01-0000-0-9520.00-0000-0000-000-000	578-0002		8,262.24
			WARRANT TOTAL			\$20,185.01
20082841	002345/	KONE INC.				
		PO-150006	1. 01-8150-0-5600.00-0000-8110-735-000-000	2/15		121.94
			WARRANT TOTAL			\$121.94
20082842	070447/	MAXIM HEALTHCARE SERVICES				
		PO-150048	1. 01-6500-0-5835.00-5770-1182-700-000-000	2/15		1,281.25
			WARRANT TOTAL			\$1,281.25
20082843	000548/	MOLLIE STONE'S				
		PV-150357	01-0000-0-4300.00-0000-7110-725-000-000	106170		45.03
			WARRANT TOTAL			\$45.03
20082844	000015/	MSIA DENTAL				
		PV-150352	01-0000-0-9520.00-0000-0000-000-000	3/15		3,209.07
			WARRANT TOTAL			\$3,209.07
20082845	000117/	MSIA VISION				
		PV-150353	01-0000-0-9520.00-0000-0000-000-000	3/15		268.80
			WARRANT TOTAL			\$268.80
20082846	000058/	P G & E CO				
		PO-150000	1. 01-0000-0-5510.00-0000-8200-000-000-000	2/15		5,666.07
			WARRANT TOTAL			\$5,666.07
20082847	070384/	FLORA SANCHEZ				
		PV-150359	01-0000-0-5230.00-0000-2700-700-000-000	Mileage 2/15		5.52
			WARRANT TOTAL			\$5.52
20082848	001206/	SHELL OIL CO.				
		PV-150355	01-0000-0-4301.00-0000-8110-735-000-000	2/15		226.03
			WARRANT TOTAL			\$226.03
20082849	070879/	SUNNY HILLS SERVICES				
		PO-150117	1. 01-6500-0-5833.00-5750-1185-700-000-000	1/15		4,047.80

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0032 GENERAL FUND

FUND : 01GENERAL FUND

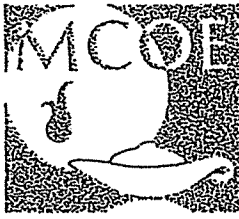
COMMERCIAL WARRANT REGISTER

FOR WARRANTS DATED 02/27/2015

ANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE										ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	

WARRANT TOTAL															\$4,047.80
20082850	001194/	THOMSON REUTERS WEST													
		PV-150360		01	0000	0	4300	00	0000	7200	725	000	000	831266375	64.02
WARRANT TOTAL															\$64.02
*** FUND TOTALS ***				TOTAL NUMBER OF WARRANTS:				20	TOTAL AMOUNT OF WARRANTS:				\$53,157.77*		
*** BATCH TOTALS ***				TOTAL NUMBER OF WARRANTS:				20	TOTAL AMOUNT OF WARRANTS:				\$53,157.77*		
*** DISTRICT TOTALS ***				TOTAL NUMBER OF WARRANTS:				20	TOTAL AMOUNT OF WARRANTS:				\$53,157.77*		

Printed: 02/27/2015 07:42:09



MARIN COUNTY
OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925
SAN RAFAEL, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

VENDOR PAYMENT CERTIFICATION

Date 3/4/15

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 44,065.71.

[illegible]

Authorized Signature

Paula Rignay

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0033 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP		DESCRIPTION	
20083738	000609/	AMERICAN EXPRESS				
		PV-150369	01-0000-0-4300.00-0000-7200-725-000-000		Board Meeting Dinner	166.54
			01-8150-0-4300.00-0000-8100-735-000-000		Rothkop phone	649.99
			01-8150-0-4300.00-0000-8100-735-000-000		Staff lunch	68.00
			01-8150-0-5600.00-0000-8110-735-000-000		Mower parts	609.17
			WARRANT TOTAL			\$1,493.70
20083739	070797/	ANDREW ANSTEAD				
		PV-150367	01-9479-0-4300.00-1110-1010-101-000-000		Mileage 2/15	12.65
			WARRANT TOTAL			\$12.65
20083740	070726/	BANTABA DANCE ENSEMBLE				
		PO-150104	1. 01-9472-0-5840.00-1110-1010-100-000-000		2/15	300.00
			WARRANT TOTAL			\$300.00
20083741	000006/	BAY CITIES REFUSE INC				
		PO-150004	1. 01-0000-0-5550.00-0000-8200-000-000-000		3/15	669.55
			WARRANT TOTAL			\$669.55
20083742	070513/	BOYS AND GIRLS CLUB				
		PO-150022	1. 01-6010-0-5840.00-1110-1010-101-000-000		SMCSD 03-2015	3,169.00
			2. 01-9479-0-5840.00-1110-1010-101-000-000		SMCSD 03-2015	4,796.00
			WARRANT TOTAL			\$7,965.00
20083743	070711/	BRIGHT PATH THERAPISTS				
		PO-150049	1. 01-6500-0-5835.00-5770-1182-700-000-000		3082	358.56
			WARRANT TOTAL			\$358.56
20083744	070784/	PALOMA COLLIER				
		PO-150075	1. 01-9471-0-5800.00-1110-1010-700-000-000		2/15	1,240.00
			WARRANT TOTAL			\$1,240.00
20083745	000700/	ELECTRIX				
		PV-150365	01-8150-0-5600.00-0000-8110-735-000-000		18437	1,989.00
			WARRANT TOTAL			\$1,989.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0033 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM DESCRIPTION	ACCOUNT NUM	AMOUNT
20083746	002270/	FISHMAN SUPPLY CO.				
		PO-150009 1. 01-0000-0-4300.00-0000-8211-735-000-000		981288, 981371		545.42
		WARRANT TOTAL				\$545.42
20083747	000023/	GOODMAN BUILDING SUPPLY CO.				
		PO-150008 1. 01-8150-0-4300.00-0000-8100-735-000-000		Due 3/11/15		68.33
		WARRANT TOTAL				\$68.33
20083748	000701/	HYDREX PEST CONTROL				
		PO-150014 1. 01-0000-0-5525.00-0000-8200-000-000-000		2/15		150.00
		WARRANT TOTAL				\$150.00
20083749	001019/	MARIN PUPIL TRANS. AGENCY				
		PV-150368 01-9002-0-7143.00-5001-9200-700-000-000		15-77		17,031.00
		WARRANT TOTAL				\$17,031.00
20083750	070447/	MAXIM HEALTHCARE SERVICES				
		PO-150048 1. 01-6500-0-5835.00-5770-1182-700-000-000		2/15		2,300.00
		WARRANT TOTAL				\$2,300.00
20083751	070864/	MIDDLEBURY INTERACTIVE				
		PV-150364 01-0000-0-4100.00-1110-1000-700-000-000		2015-1459		4,875.00
		WARRANT TOTAL				\$4,875.00
20083752	000016/	OFFICE DEPOT				
		PO-150132 1. 01-0000-0-4300.00-1110-1010-101-000-000		Classroom supplies		197.01
		WARRANT TOTAL				\$197.01
20083753	000058/	P G & E CO				
		PO-150000 1. 01-0000-0-5510.00-0000-8200-000-000-000		2/15		58.83
		WARRANT TOTAL				\$58.83
20083754	070222/	PROTECTION ONE				
		PO-150005 1. 01-0000-0-5840.00-0000-8300-100-000-000		3/15		76.00
		2. 01-0000-0-5840.00-0000-8300-101-000-000		3/15		663.11
		3. 01-0000-0-5840.00-0000-8300-103-000-000		3/15		103.29

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0033 GENERAL FUND
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT

WARRANT TOTAL																\$842.40
20083755	070843/	ALAN ROTHKOP														
		PV-150366		01	-8150	-0	-4300	.00	-0000	-8100	-735	-000	-000		REIMB	15.83
WARRANT TOTAL																\$15.83
20083756	070789/	SCHOOL FACILITY CONSULTANTS														
		PV-150363		01	-8150	-0	-5600	.00	-0000	-8110	-735	-000	-000		SEISMIC	45.00
WARRANT TOTAL																\$45.00
20083757	070200/	STANDARD INSURANCE COMPANY CB														
		PV-150362		01	-0000	-0	-9520	.00	-0000	-0000	-000	-000	-000		3/15	472.30
				01	-0000	-0	-9520	.00	-0000	-0000	-000	-000	-000		3/15	156.75
WARRANT TOTAL																\$629.05
20083758	002680/	STEPHEN ROATCH ACCOUNTANCY														
		PO-150018	1.	01	-0000	-0	-5809	.00	-0000	-7191	-000	-000	-000		13-14 Audit Final payment	1,630.00
WARRANT TOTAL																\$1,630.00
20083759	070677/	LYDIA TUVESON														
		PO-150102	1.	01	-6500	-0	-5835	.00	-5770	-1182	-700	-000	-000		07LT2014-15	405.00
WARRANT TOTAL																\$405.00
*** FUND	TOTALS ***	TOTAL NUMBER OF WARRANTS: 22 TOTAL AMOUNT OF WARRANTS:														\$42,821.33*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT
BATCH: 0033 GENERAL FUND
FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20083760	070886/	POINT REYES COMPOST				
		PV-150361	13-5310-0-5849.00-0000-3700-700-000-000	1263		515.38
			WARRANT TOTAL			\$515.38
20083761	070799/	VERITABLE VEGETABLE INC.				
		PV-150370	13-5310-0-4700.00-0000-3700-700-000-000	964294, 967341, 968463		729.00
			WARRANT TOTAL			\$729.00
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 2	TOTAL AMOUNT OF WARRANTS:		\$1,244.38*
*** BATCH	TOTALS ***		TOTAL NUMBER OF WARRANTS: 24	TOTAL AMOUNT OF WARRANTS:		\$44,065.71*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF WARRANTS: 24	TOTAL AMOUNT OF WARRANTS:		\$44,065.71*

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Sausalito Marin City School District

Agenda Item: 9.05

Date: March 10, 2015

<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent Agenda
<input type="checkbox"/> Reports	
<input type="checkbox"/> General Functions	
<input type="checkbox"/> Pupil Services	
<input type="checkbox"/> Personnel Services	
<input checked="" type="checkbox"/> Financial & Business Procedures	
<input type="checkbox"/> Curriculum and Instruction	
<input type="checkbox"/> Policy Development	

Item Requires Board Action: ☒ **Item is for Information Only:** ☐

Item: Memorandum of Understanding (MOU) – Willow Creek Academy

Background:

This item is a placeholder pending agreement on language for the MOU between WCA and Sausalito Marin City School District.

The Willow Creek Academy (WCA) is a State of California approved charter school authorized by the Sausalito Marin City School District. WCA is an important part of the educational fabric of the community and serves a vital role in the education of children in the Sausalito and Marin City communities.

In July, after months of intense work, we agreed to a set of bullet points to serve as a placeholder until a final MOU could be finalized. As we are already in the new fiscal year, these bullet points have served as our operating principles until the final MOU was ready for approval.

Key factors in this are: WCA's willingness to freeze per student ADA revenues so that the District can adjust to the loss of grants, the handing off of custodial services to WCA, agreements that we will work together to create economies of scale in areas such as technology and certain instructional strands, a revenue-sharing plan based on the Local Control Funding Formula (LCFF) ratios to ensure equity and needs-based assignment of funds, and many other areas such as special education and facilities.

It is our intent that this agreement will usher in a new era of cooperation between the schools and allow us to turn our focus back onto the needs of ALL of our students. Therefore, we recommend approval of the final MOU for 2014-2020.

Fiscal Impact:

Undetermined – in year one the “supplemental grant” will be reduced and potentially eliminated by year three as this is dependent on the State Schedule of implementation of LCFF.

Recommendation:

Prepared for: S. Van Zant

Prepared by: S. Van Zant

Field Trips

Dates: March 6, 2015
Destination: Sausalito City Hall
Teacher: Mr. Scullion
Grade: 3rd Grade
Standards Supported: Students will research explorers who visited and settled in Sausalito
Funding: Field Trip
Cost: \$ 0.00

Dates: March 12, 2015
Destination: Slide Ranch – Muir Beach, CA
Teacher: Ms. Suto
Grade: 7th Grade
Standards Supported: Life Science; Habitat
Funding: Field Trip
Cost: \$ 175.00

Dates: March 19, 2015
Destination: Marin County Farm Day
Teacher: Ms. Banks
Grade: Pre-K & K
Standards Supported: Life Science; Habitat
Funding: Field Trip
Cost: \$ 0.00

Dates: April 1-2, 2015
Destination: Slide Ranch – Muir Beach, CA
Teacher: Ms. Suto
Grade: Pre-K & K
Standards Supported: Life Science; Habitat
Funding: Field Trip
Cost: \$ 275.00